RRR FILING GUIDE

FOR ELECTRICITY DISTRIBUTORS' REPORTING AND RECORD KEEPING REQUIREMENTS (RRR)

PREPARED BY BOARD-STAFF

APRIL 2013

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DISCLAIMER NOTICE

Please note that this Guide has been prepared by Board staff as an operational document and is not intended to create any new Board policy or to re-define the definitions already existing in the Electricity Reporting and Record Keeping Requirements (RRR) or other documents of the Board. Where needed, it may provide a reference for further clarification, or may provide examples to clarify reporting requirements given various scenarios that may arise for different distributors.

FOREWARD

Summary of changes

The Guide has been updated to reflect the revised version of the RRR document dated January 1, 2013. The primary purpose of this update is to aid distributors in completing their filings in April / May 2013.

A number of revisions were made to the RRR in January 2013 to remove redundant or duplicative requirements in quarterly filings for customer numbers and energy sales, utility characteristics, and certifications confirming compliance with the Affiliate Relationships Code.

A new section was added arising from the new requirements for customer service rules announced on March 19, 2012.

Due to the multiple accounting standards in use by distributors, the trial balance is now required to be filed electronically in one of two different templates. Both templates are reproduced in this Guide.

ABOUT THE RRR

The Board's authority to collect the information required under the RRR is derived from the Board's Decision and Order RP-2002-0140 of October 23, 2002. Reporting and record keeping requirements for electricity distributors are set out in the document "Electricity Reporting & Record Keeping Requirements version dated January 1, 2013."

These reporting and record keeping requirements set the minimum reporting and record keeping requirements with which a licensee must comply. Other reporting and record keeping requirements specific to a licensee may also be contained in codes, individual licences or regulatory instruments specific to a licensee (for example, in a rate order).

A number of sections of the RRR document are historically derived from guidelines issued by the Board, for example the Performance Based Reporting (PBR) information (RRR section 2.1.5) is derived from the Electricity Distribution Rate Handbooks. Other sections arise from amendments to codes issued by the Board, for example, the electricity service quality requirements (RRR section 2.1.4.1) derive from the Distribution System Code (DSC). Other requirements arise from Board Orders or provincial legislation, for example RRR section 2.1.15 regarding renewable generator connections is based on a regulation issued by the Provincial (Ontario) Government.

LOCATION OF RRR INFORMATION

The RRR Reporting portal is accessed through the "Rules and Requirements" tab on the OEB Industry website, by clicking on "Reporting & Record Keeping Requirements (RRR)."



The reporting portal is organized into five sections, as shown below:



Highlights of the reporting web pages are:

RRR Documents - "Electricity" and "Gas" tabs contain current documents and recent communications from the Board. Documents in each tab have been archived chronologically. The RRR Filing Guide is also available on this page.

e-Filing Services - A request form (called "Electronic User Form") for change in user information is found here. Existing users of electronic filings are provided with a link to view the upcoming filings, changes to RRR input forms and the reporting schedule.

Reporting Schedule - In this section, users can view the filing schedule for electricity/ gas distributors, retailers, marketers, electricity transmitters and the IESO; the count down for impending filing deadlines; a list of changes in upcoming filing forms. Users can also access the relevant RRR document by clicking on the hyperlinks provided under the filing headings.

Publications: RRR Reports - The yearbooks (electricity and gas) have been arranged chronologically for easy access. In addition users can view current reporting related publications.

Stakeholder Consultations Related to RRR - For convenience all past and present stakeholder consultations can now be accessed in this section. This has been grouped chronologically by energy type (electricity or gas).

REGISTRATION

Why register

Only a registered RRR user can access the electronic filing system in order to submit filings under the RRR. Hence registration of at least one RRR user is necessary in order to fulfill the condition of licence which requires submission of information "in the form and manner required by the Board."

RRR registered user privileges

Only RRR registered users can access input forms for filing, based on the personal password issued to them by the OEB, which can be reset by the user if desired. Depending on the password used, the name of the RRR user is recorded in the OEB database as the submitter of the filing.

Only RRR registered users can view past filings.

Only RRR registered users can make revisions to a past filing.

RRR registered users, as well as regulatory contacts on the OEB's records, have the ability to receive broadcast emails regarding reporting matters.

Registered users annually give or deny consent to the OEB to submit the annual Electric Utility Financial Report to Statistics Canada on behalf of their distributor using the information submitted to the OEB in their RRR 2.1.5 (PBR) and RRR 2.1.7 (trial balance) filings.

Removing a RRR registered user

When the job function of a registered user no longer requires any of the RRR user privileges listed above, or when an employee leaves the distributor, the OEB should be informed, so that their password can be cancelled. To remove a RRR user, the primary regulatory contact for the distributor should complete the "Electronic User Form" found on the e-filing services page of the OEB website and email it to the contact listed on the form. The electronic user form can be found in Appendix 1. It can be also be found on the e-filing services page of the OEB website at

(link: <u>http://www.ontarioenergyboard.ca/OEB/_Documents/e-Filing/RRR-SM-TOU-user_form.pdf</u>)

Adding a RRR registered user

To add a new RRR user, the primary regulatory contact for the distributor should complete the "Electronic User Form" mentioned in the preceding paragraph and email it to the OEB contact mentioned on the form. The email address used by the primary regulatory contact in sending the request should match the contact email on record with the OEB.

Other RRR passwords

Passwords are also issued by the OEB to the Chief Executive Officer of the distributor, to enable electronic submission of certifications relating to compliance with the Affiliate Relationships Code (RRR section 2.2.1).

These passwords are issued exclusively to submit online certifications.

SCHEDULE

The OEB generates a filing schedule each year, which can be found on the Rules and Requirements section of the OEB Industry website, under <u>"Reporting Schedule"</u>. The 2013 schedule is replicated below:

	Jan-	Feb-	Mar-	Apr-	May-	Jun-	Jul-	Aug-	Sep-	Oct-	Nov-	Dec-
	31	28	31	30	31	30	31	31	30	31	30	31
2.1.1		✓			✓			✓			✓	
2.1.2		✓			✓			✓			✓	
2.1.3		✓				Discon	tinued					
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2.1.16				✓								
Certification				✓			_					

* Baseline data for 2010, 2011 and 2012 to be submitted as per OEB <u>letter dated March</u> <u>19, 2012</u> (EB-2007-0722 and EB-2008-0150) – see Appendix 6.

 \checkmark = Electronic submission

HC = Hard Copy submission or PDF attachment by email (to be sent to Board Secretary with copy to RRR staff)

If the "due date" above falls on a day that is a Saturday, Sunday, or legal holiday in the Province of Ontario, then the due date is the next business day (section 1.3 of the RRR-Electricity document).

Availability of input forms

Input forms are typically generated by the OEB's Information Technology ("IT") department before the filing due date given in the above schedule. They become available to RRR registered users as soon as these are generated.

The forms are generated in batches of quarterly or annual forms. Once the forms are generated, generally no change will be made to any of the forms for that filing period. Any changes to the forms will only appear in the next filing period when a new batch of forms is generated.

SUBMISSION

A filing is submitted only when the OEB's records show the status of the filing as "Submitted."

The status changes based on the choice made on the submit box which is found at the end of each RRR input form.

Submit	
* Submit Fo	rm
1	
Yes	
No	

Please note that the default setting for the Submit box is a blank. This has to be manually changed to "No" to save, or "Yes" to submit. To save your work without submitting select "No" in the Submit box and then click on the "Save" or "Save and Exit" button. You can access your saved work again at a later time.

To submit, select "Yes" in the submit box AND click on the "Save" or "Save and Exit" button.

To make sure your work has been saved or submitted, as desired, always check the Status box on the "Report Summary" section at the beginning of the form. The Status box will show one of the following:

- 1. Blank: At the time of opening the form.
- 2. Work in progress: After saving the form for the first time.
- 3. **Submitted:** After the form has been submitted successfully for the first time.
- 4. **Revised:** After the form has been submitted successfully subsequent to the first submission.
- 5. **Submitted after deadline:** When the form has been submitted successfully after due date.

OEB staff will see your first submitted filing as "version 0" of the filing. Subsequent submissions are numbered sequentially. The Reporting group of the OEB can view filings only after these have been submitted successfully. Work in progress filings, that is, filings that have been saved but not submitted, are not available for viewing by the Reporting group.

Submit box setting	Save button clicked	Status of filing	Save button clicked	Status of filing
Default – blank	No	Not Saved. Not Submitted	Yes	Not Saved. Not Submitted
No	No	Not Saved. Not Submitted	Yes	Saved. Not Submitted
Yes	No	Not Saved. Not Submitted	Yes	Saved. Submitted

REVISIONS

Before due date:

If a filing has been submitted before the due date, it can be changed and submitted again.

The latest submission overrides all previously submitted filings.

After due date:

At the end of the due date, the system is set to automatically close, and no further submissions can be made. The last submitted filing will be the filing on record.

After due date, if the contents of the input form are changed, these will appear in the input form, but on clicking the "Save" button, these will be overwritten with the submitted figures. The following message will appear:

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Information		
A	The expiry date is passed! You cannot save the changes.	
U	ok	

For revisions to filings after the due date, please refer to the OEB letter dated February 17, 2010 in Appendix 2.

LATE FILINGS

If you know in advance that your filing will be delayed beyond the due date, you can request an extension in filing date by contacting staff listed in the Contacts page of this Guide.

However, please note that annual filings due April 30, 2013 must be submitted on time and accurately to enable the timely implementation of the initiative on the Renewed Regulatory Framework for Electricity (RRFE) – please see OEB letter dated February 20, 2013 (Appendix 7).

CONTACTS

For RRR submission issues, extension and revision requests:

- Ejiro Winthorpe, Analyst, Conservation & Reporting Email: <u>Ejiro.Winthorpe@ontarioenergyboard.ca</u> Telephone: (416) 544-5170
- Stephanie Chan, Analyst, Conservation & Reporting Email: <u>Stephanie.Chan@ontarioenergyboard.ca</u> Telephone: (416) 544-5160

Other RRR enquiries:

 Anshula Ohri, Project Advisor, Conservation & Reporting Email: <u>Anshula.Ohri@ontarioenergyboard.ca</u> Telephone: (416) 440-7659

IT issues:

4. IT Help Email: <u>it.help@ontarioenergyboard.ca</u>

Any other:

- Viive Sawler, Manager, Conservation & Reporting Email: <u>Viive.Sawler@ontarioenergyboard.ca</u> Telephone: (416) 440-7691
- Market Operations Hotline: Email: <u>Market.Operations@ontarioenergyboard.ca</u> Telephone: (416) 440-7709

ARCHIVES

All submitted filings are archived in the OEB's database. RRR registered users can view past filings through the same portal where filings are submitted. However, the historical view is available only for information that is currently collected.

For example, if the information on service charges is discontinued for collection, then the historically submitted information on service charges can no longer be viewed through the portal. However the information resides in the OEB's database, and can be obtained on request.

RETENTION & BACKUP

The OEB does not specify any retention limits for RRR information for distributors separate from the provincial, tax and other retention requirements which distributors are required to follow.

The OEB also does not specifically state the format of the backup that distributors are required to keep on record for the information that is submitted to the OEB. In case of an audit, distributors should be able to show the sources of data reported and provide the backup documentation which includes the ability to demonstrate the calculation for the reported numbers.

FORM BY FORM EXPLANATION

Layout

Each RRR section is explained by considering the following areas as applicable.

- The electricity RRR document quoted verbatim for that section
- Due date
- Method of filing
- Content
- New on input form
- Tips
- Example(s)
- Reason(s) for change

Wherever applicable, electronic input forms are reproduced at the end of the section. Each electronic form contains instructions for input at the beginning which are available to the readers of this Guide through these reproductions.

<u>2.1.1</u>

RRR section: A distributor shall provide in the form and manner required by the Board, quarterly, on the last day of the second month following the quarter end, balances of all deferral/ variance accounts referred to in the Accounting Procedures Handbook for Electric Distribution Utilities, their related sub-accounts and associated information required by the Accounting Procedures Handbook for Electric Distribution Utilities.

Due: Feb 28, May 31, Aug 31, Nov 30

Method of filing: Electronic input form

Content: This section tracks the change in balance for deferral and variance accounts, as well as for selected sub-accounts, on a quarterly basis. The change in account balance is further broken down by change in each of the following: accruals, carrying charges and adjustments.

New on form:

- 1. New accounts added are: 1589 RSVA Global Adjustment
- New sub-accounts added are: i)1595 sub-account for disposition of account balances approved in 2012 and ii) 1595 sub-account for disposition of account balances approved in 2013.

Tips:

- 1. If you find that the closing balance from the previous quarter in your general ledger does not match the auto-populated opening balance on your input form for the current quarter, two options are available to you:
 - If the change is not material (either in absolute terms or in terms of impact on the regulated entity see Appendix 2), enter the difference between the reported and actual closing balance for the previous quarter in column 5 (Other Adjustments this Period).
 - If the change is material, you may fill out a RRR Data revision request form that can be found at Appendix 2. If your request is agreed to, and you have a revised ending balance for the previous quarter, this figure will automatically re-populate your current quarter input form, as the opening balances are refreshed every time the form is opened.
- 2. Please note that the closing balance column is auto-calculated when the "Save" button is clicked.
- 3. Please note that at the beginning of the form, after instruction #5, you are required to select one of two options to inform the Board of the accounting standard used. If the utility's last distribution rates were set using Modified International Reporting Standards (MIFRS), you may choose the MIFRS option. If this was not the case, then you may choose the Canadian GAAP/Accounting Standards for Private Enterprises (ASPE)/US GAAP option.

- 4. When an account balance is moved to the 1595 recovery account, the sub-account to which it is moved should correspond to the year in which the disposition rate rider became effective. For example if the disposition was ordered via a Board decision with the rate rider effective date of May 1, 2012, the transferred amount should be booked in the 2012 sub-account of 1595.
- 5. For the December 31 quarterly filing, please ensure that the account balances reported match the 2.1.7 (trial balance) reporting. If they do not match, be prepared for follow up questions from the OEB regarding the reason for the difference.
- 6. Please note that the following accounts will no longer be available on the input form for Q2 2013 reporting, as the balance in these accounts should be nil.

Discontinued accounts:

- 1565 Conservation and Demand Management Expenditures and Recoveries
- 1566 CDM Contra
- 1570 Qualifying Transition Costs
- 1571 Pre-market Opening Energy Variance
- 1590 Recovery of Regulatory Asset Balances

Discontinued sub-accounts:

• 1588 RSVA Power Sub-account Global Adjustment

Example(s): None

Reason(s) for change:

- New accounts/sub-accounts have been added to the form as a result of Board decisions.

E2.1.1 Deferral/ Variance Accounts

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Report Su	nmary		
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]
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]
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E2.1.1 Deferral/ Variance Accounts

April 5, 2013				
	1533 Renewable Generation Connection Funding Adder Deferral Account			
	1534 Smart Grid Capital Deferral Account			
	1535 Smart Grid Capital OM&A Account 1536 Smart Grid Funding Adder			
	Deferral Account 1548 RCVA STR			
	1550 LV Variance Account			
	1555 Smart Meter Capital and Recovery Offset Variance			
	1556 Smart Meter OM&A Variance			
	1562 Deferred Payments in Lieu of Taxes 1563 PILs Contra Account			
	1565 Conservation and Demand Management Expenditures and Recoveries			
	1566 CDM Contra			
	1567 Board-Approved CDM Variance Account			
	1570 Qualifying Transition Costs			
	1571 Pre-market Opening Energy Variance			
	1572 Extraordinary Event Costs			
	1574 Deferred Rate Impact Amounts			
	1575 IFRS-CGAAP Transitional PP&E Amounts			
	1580 RSVA WMS			
	1582 RSVA One-time			
	1584 RSVA NW			
	1586 RSVA CN 1588 RSVA Power			
	1589 RSVA GA			
	1590 Recovery of Regulatory Asset Balances			
	1592 PLS & Tax Variance			
	1595 Disposition and Recovery of Regulatory Balances Control Account			
	2425 Other Deferred Credits			
	Total (Auto-Calculated)			

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E2.1.1 Deferral/ Variance Accounts

April 5, 2013

Sub-account	Quarter Opening Balance	Carrying Charges this Period	Net Accruals this Period	Other Adjustment this Period	Quarter Closing Balance
1508 Sub-account Financial Assistance Payment and Recovery Variance-OCEB]
1588 RSVA Power Sub-account Global Adjustment]
1595 Sub-account Disposition of Account Balances Approved in 2008]
1595 Sub-account Disposition of Account Balances Approved in 2009]
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1595 Sub-account Disposition of Account Balances Approved in 2013				1]
Submit? * Submit Form	[
		SAV	SAVE &	EXIT Print	Cancel

<u>2.1.2</u>

RRR section: A distributor shall provide in the form and manner required by the Board, quarterly, by the end of the second month following the quarter end, a summary of the following market monitoring information:

- 1. For filings due on or before April 30, 2013, filings shall be in accordance with section 2.1.2 as it read in the March 7, 2012 version of this document. *(No longer applicable).*
- 2. For filings due after April 30, 2013:
- a) Total number of customers on SSS for each rate class sub-divided by (i) customers on the RPP, broken down as required by (g) below if applicable; and (ii) customers not on the RPP, at the end of the preceding quarter;
- b) The number of wholesale market participants connected to the distributor's distribution system, at the end of the preceding quarter;
- c) For each of the first three quarters of the year, total number of customers successfully enrolled with retailers (completed enrollments accepted by the distributor for flow only) at the end of each quarter, broken down by rate class;
- d) For the last quarter of the year, total number of customers successfully enrolled with retailers (completed enrollments accepted by the distributor for flow only) at the end of that quarter, broken down by individual retailer and by rate class;
- e) For (a) above, by rate class, the total number of properties or complexes for which a declaration has been filed with the distributor under section 3.3.4 of the Standard Supply Service Code;
- f) For each property or complex referred to in (e) above, the total number of units identified in the declaration; and
- g) Where, at the end of a given quarter, less than 98% of customers on the RPP were paying the time-of-use price referred to in section 3.4 of the Standard Supply Service Code, the information referred to in item (i) of (a) above that is reported for that quarter shall be broken down to show the number of customers on time-of-use pricing and the number of customers that are not on time-of-use pricing.

Distributors whose rates are not set by the Board are exempt from this reporting requirement.

Related definitions:

"RPP" means the "Regulated Price Plan", being the rates for commodity set by the Board from time to time under section 79.16 of the Act in accordance with the Standard Supply Service Code;

"SSS" means "standard supply service", being the manner in which a distributor must fulfill its obligation to sell electricity under section 29 of the Electricity Act, 1998, including by giving or to give effect to RPP rates determined by the Board.

Due: May 31, Aug 31, Nov 30, Feb 28.

Method of filing: Electronic input form

Content: This filing tracks the number of customer accounts for residential, general service, large user, embedded distributor and sub-transmission rate classes. It also tracks the number of connections for street lighting, sentinel lighting and unmetered scattered load on a quarterly basis. These are reported in separate tables for standard supply service customers/connections, and for all retailers in aggregate in the first three quarters of the year.

For all distributors, the table for reporting of SSS customers/connections requires a breakdown of the number of customers/connections for each rate class into two categories: those on the Regulated Price Plan (RPP) and those not on the RPP (non_RPP).

Distributors who are at less than 98% of the implementation of TOU rates, are required to further file the breakdown of the number of RPP customers/connections for each rate class into two price groups: those who are on Time of Use (TOU) and those who are not.

New on form:

- 1. This section no longer requires filing of customer numbers on HOEP (including WHASP) as this category falls under "non-RPP."
- 2. This section requires filing of customer numbers for those who buy their electricity directly from the IESO, that is, those who are only distribution customers of the utility.
- 3. Further detail of TOU and non-TOU customer numbers is required only from the few distributors who have achieved less than 98% of TOU implementation.
- 4. In Q1, Q2 and Q3 reporting by individual retailers is no longer required, only aggregate reporting for all retailers is required. In Q4, reporting by individual retailer is required. The 2.1.2 form for Q4 will be included in the RRR Guide at a later date.

Tips:

- 1. The first table is for reporting SSS customers only. Do not report any retailer customers in the first table.
- 2. For unmetered scattered load, street lighting and sentinel lighting, please report number of **connections**, and not number of accounts.
- 3. Distributors who still use the intermediate rate class are requested to use the GS<50 kW and GS>50 kW classification to report the numbers of customers in this rate class.

Example(s): None

Reason(s) for change: The filing has been simplified, in that information on individual retailers is no longer required in quarters Q1, Q2 and Q3. Further, the breakdown of information into price types is no longer required from most distributors.

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Help

E 2.1.2 Quarter 1, 2 & 3 E 2.1.2

March 26, 2013

SOP Application

Submit an Application

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Ç"	Reporting Period and Company Name	Licence Type	Status
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Submit RRR Filing SOP: View Work-In-	Submitted On	SubmitterName	E xpiry Date
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Instructions

- 1. SSS refers to Standard Supply Service
- 2. RPP refers to Regulated Price Plan
- 3. Table-1 reports SSS customers only; please do not include retailer customers.
- 4. Please enter number of connections, not accounts, when entering the street lighting and sentinel lighting information.
- 5. When reporting embedded distributor(s), please enter the number of distributors embedded within your distribution system.
- 6. To delete a value that should have been blank you must delete the value and enter 0.
- $7.\ Clicking Save will not automatically submit this filing. To submit this filing, scroll to the end of the page, select Yes in the Submit drop down box, then click the Save button.$

Table-1

Customer accounts/connections on SSS

nter only non-retailer customers here

Rate class	Number of RPP customers	non-RPP	Number of customers billed by IESO for commodity	Total number of distribution customers	Total number of multi-unit properties or complexes	Total number of units declared
Residential						
General Service < 50 KW	1					
General Service >= 50 KW						
Large User						
Sub Transmission Customers						
Embedded Distributor(s)						
Street Lighting Connections						
Sentinel Lighting Connections						
Unmetered Scattered Load Connections						
Total (Auto- Calculated)						

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March 26, 2013		A CONTRACTOR OF CONTRACTOR		
	Were less than 98% of	s, please complete Table-2	on es at the end of the reporting quarter	13
	Table-2			
	RPP customers broker	down by TOU pricing		
	Rate class	Number of RPP customers on TOU pricing	Number of RPP customers not on TOU pricing	Total number of RPP customers
	Residential			
	General Service < 50 kW			
	General Service >= 50 kW			
	Large User			
	Sub Transmission Customers			
	Embedded Distributor(s)			
	Street Lighting Connections			
	Sentinel Lighting Connections			
	Unmetered Scattered Load Connections			
	Total (Auto- Calculated)			

26, 2013	Table-3			
	Table-5			
	Aggregate number of retain	ailer customers		
	Rate class	Number of customers	Total number of multi-unit properties or complexes	Total number of units declared
	Residential			
	General Service < 50 kW			
	General Service >= 50 kW			
	Large User			
	Sub Transmission Customers			
	Embedded Distributor(s)			
	Street Lighting Connections			
	Sentinel Lighting Connections			
	Unmetered Scattered Load Connections			
	Total (Auto-Calculated)			
	Submit?			
	* Submit Form			

<u>2.1.3</u>

This filing has been discontinued. The filing for Q4 2012 which was due on February 28, 2013, was the last filing required under this section. The information submitted in this filing will henceforth be collected as part of the annual filing under RRR section 2.1.5 (Demand and Revenue), which is due for the first time by April 30, 2014. The RRR Guide will be updated later in 2013 to include the revised input forms for the 2.1.5 filing.

<u>2.1.4</u>

RRR section: A distributor shall provide, in the form and manner required by the Board, annually, by April 30, the information set out in sections 2.1.4.1 and 2.1.4.2 measuring its performance for the preceding calendar year for each of the service quality requirements set out in the Distribution System Code (DSC) and for each of the system reliability indicators listed below.

Due: Apr 30

Method of filing: Electronic input form

Content: Section 2.1.4 consists of two parts – section 2.1.4.1 and 2.1.4.2.

Section 2.1.4.1 contains reporting requirements related to the service quality requirements set out in Chapter 7 of the DSC which came into force January 1, 2009.

Section 2.1.4.2 contains system reliability requirements which are derived originally from Chapter 15 of the 2006 Electricity Distribution Rate Handbook. These definitions were updated in the RRR dated May 1, 2010, with those provided by a working group of electricity distributors in 2003.

The system reliability measures for reporting under section 2.1.4.2 are: SAIFI/SAIDI/CAIDI including all outages; SAIFI/SAIDI/CAIDI excluding Code 2 outages; and MAIFI (Momentary Average Interruption Frequency Index).

Code 2 outages are defined in section 2.3.1.2 of the Electricity RRR document (<u>http://www.ontarioenergyboard.ca/OEB/ Documents/Regulatory/RRR Electricity.pdf</u>) as "Loss of supply: customer interruptions due to problems in the bulk electricity supply system. For this purpose, the bulk electricity supply system is distinguished from the distributor's system based on ownership demarcation."

New on form: No changes

Tips:

- 1. The form will not submit if any input field on the form is blank. Please make sure to fill in the blanks by entering "0" before submitting.
- Please note that the definition of a new service as per the DSC refers to the need for a certificate from the Electric Safety Authority (ESA). For example, if the connection of a generation meter requires an ESA certificate, then this should be included in the new service metric.
- 3. Installation of a generation meter is counted under the Appointments Scheduled ESQR.
- 4. At times, provincial regulation or the DSC prescribes a specific timeline for the processing of certain requests. Enquiries for which there is no specific timeline under provincial regulation, or a code of the OEB, should be counted towards the ESQR for written enquiries. For example, with respect to a request for an information package for a generation connection, section 6.2.3 of the DSC states that "A distributor shall promptly make available a generation connection information package (the "package") to any

person who requests this package." Since a specific timeline is not prescribed in the code, a written enquiry requesting an information package for a new generation connection could be counted as a qualifying enquiry for the ESQR on written responses.

5. For the ESQR Reconnection Performance Standards, the disconnection refers to a full disconnection of power.

Example(s): See below

Reason(s) for change: NA

RRR 2.1.4.1	ESQR	IMPORTANT RELATED TERM(S)	COMMON MISTAKES TO AVOID
.1	DSC 7.2 Connection of New Services	DSC 7.1 for definition of "service conditions" & "new services".	 Some distributors do not monitor individual events to ensure that the 5/10 day requirement is met for each event.
.2	DSC 7.3 Appointment Scheduling	DSC 7.3.6 explains that this includes all appointments whether customer presence is required or not. Please do not count the requests for connection of new services that have already been counted in calculating the ESQR "Connection of New Services (Low/High Voltage connections)".	 Some distributors do not include cable underground locate requests in the total appointment numbers. This is incorrect as requests for cable underground locates should be included in the count for appointments scheduled. Some distributors do not include appointments to be completed by a certain date in the count of total appointments. This is incorrect as appointments for completion of a request by a certain date should be treated as appointments for the last date in the range. Some distributors do not track appointment requests for the ESQR "Appointment Scheduling" separate from the tracking for the ESQR "Appointments Met". This leads to incorrect reporting, as the events for each ESQR should be tracked separately. Some distributors include appointments that have been included in the ESQR "Connection of New Services" in the appointment scheduling metric. This is incorrect as performance for these appointment requests is measured through the ESQR "Connection of New Services".

RRR 2.1.4.1	ESQR	IMPORTANT RELATED TERM(S)	COMMON MISTAKES TO AVOID
.3	DSC 7.4 Appointments Met	DSC 7.4.5 for definition of "appointment." Please note that all appointments requiring customer presence, including those where customer presence is required for underground cable locates, and for connection of new services (low/high voltage connections) are to be included.	 Some distributors do not include cable underground locate requests where customer presence is required in the "Appointments Met" calculation. This is incorrect, as all appointment requests requiring customer presence should be included. Some distributors do not include the connection of low/high voltage service requests where customer presence is required in the "Appointments Met" metric. This is incorrect as all appointment requests requiring customer presence should be included.
.4	DSC 7.5 Rescheduling a Missed Appointment	DSC 7.5.1 for explanation of the pools of appointments from which missed appointments are taken.	 Some distributors do not track whether field staff called the customer before the appointment was missed.
.5 .6	DSC 7.6 Telephone Accessibility DSC 7.7 Telephone Call Abandon Rate	DSC 7.1 for definition of "qualified incoming call" & "answered". DSC 7.6.3 for explanation of "30 second period".	 Some distributors use all incoming calls in calculating the telephone accessibility metric. This is incorrect as only "Qualified Incoming Calls" should be used to calculate the metric. Some distributors do not maintain backup support documentation for telephone statistics relating to telephone accessibility and call abandon rate. Some distributors include all calls abandoned in the calculation of the call abandon rate. This is incorrect as only calls abandoned after 30 seconds of making a request to speak to a customer service representative should be used in the calculation.

RRR 2.1.4.1	ESQR	IMPORTANT RELATED TERM(S)	COMMON MISTAKES TO AVOID
.7	DSC 7.8 Written Responses to Enquiries	DSC 7.1 for definition of "qualified enquiry".	 Some distributors do not follow the definition of "Qualified Enquiries" to track events for which the ESQR "Written Response to Enquiries" is measured. This leads to a situation where the distributor is unable to show that all qualified enquiries are responded to by the distributor. Some distributors do not track the time taken for events requiring a written response.
.8	DSC 7.9 Emergency Response	DSC 7.1 for definition of "emergency". DSC 7.9.4 for definition of "response".	 Some distributors do not follow the definition of emergency in the DSC in identifying an emergency situation. Some distributors do not track the arrival time of the field crew at an emergency site.
. 9	DSC 7.10 Reconnection Performance Standards	DSC 7.10.1 for explanation of conditions necessary for reconnection in two business days for customers disconnected for non payment	 New filing, no observed "common mistakes".

Distributors are expected to track a number of events in order to measure service quality requirements. The tables below provide a sample list of individual events to be tracked related to the reporting of ESQRs. There may be additional events that need to be tracked; this is not meant to be comprehensive list for all distributors. For clarification of the meaning of the words within quotation marks, please refer to Chapter 7 of the DSC (see Appendix 3).

RRR 2.1.4.1.1	RRR 2.1.4.1.1 (Low Voltage)		
ESQR	Connection of New Services		
	1. Date "new service" request for "low voltage" connection received.		
Track	2. Date "service conditions" met.		
	3. Date "new service" connection completed.		
	1. Total requests in year for which "service conditions" were met		
Calculation	(Denominator).		
Calculation	2. For the total requests calculated in 1 above the number of requests that		
	were connected within 5 business days (Numerator).		
DSC	90% or more		
Requirement			

RRR 2.1.4.1.1	RRR 2.1.4.1.1 (High Voltage)		
ESQR	Connection of New Services		
	1. Date "new service" request for "high voltage" connection received.		
Track	2. Date "service conditions" met.		
	3. Date "new service" connection completed.		
	1. Total requests in year for which "service conditions" were met		
Calculation	(Denominator).		
Calculation	2. For the total requests calculated in 1 above the number of requests that		
	were connected within 10 business days (Numerator).		
DSC	90% or more		
Requirement			

RRR 2.1.4.1.2	
ESQR	Appointment Scheduling
Track	 Date for "appointments" requested except appointment requests for the connection of new "low/high voltage" services which are tracked separately. Date when "service conditions" are met or a later date agreed with customer. Date for which "appointments" in 2 above are "scheduled."
	4. Track whether each appointment is "completed" as "scheduled" or not.
Calculation	 Number of "appointments" requested in the year for which service conditions are met or a later date agreed with customer (Denominator). Of the number of "appointments" requested in 1 above, the number that were "scheduled" and "completed" within 5 business days (Numerator).
DSC Requirement	90% or more

RRR 2.1.4.1.3	
ESQR	Appointments Met
Track	 Date of every "appointment" requested where customer presence is required. This includes request for "underground cable locates" and "new low or high voltage services" where "customer presence" is required. Date and time appointment request in 1 above is "scheduled." Date of completion of the "appointments" "scheduled" in 2 above.
Calculation	 Number of "appointments" requested in the year, including those for "underground cable locates" and "new low/high voltage services", where "customer presence" was required (Denominator). Number of "appointments" requested in 1. Above, where the appointment was "scheduled" in accordance with DSC 7.4.1 AND where the distributor's representative arrived within the scheduled timeframe (Numerator).
DSC Requirement	90% or more

RRR 2.1.4.1.4	
ESQR	Rescheduling a Missed Appointment
Track	 Identify "missed appointments" by tracking every "appointment" to see if it was "scheduled" AND "completed as scheduled." Of the number of appointments missed, identify whether an attempt was made to inform the customer before the appointment was missed AND identify whether an attempt was made to contact the customer within one business day to reschedule the appointment.
Calculation	 Number of "missed appointments" (Denominator). Number of "missed appointments" where attempt made before the "missed appointment" to inform AND attempt made within one business day to reschedule (Numerator).
DSC Requirement	100%

RRR 2.1.4.1.5		
ESQR	Telephone Accessibility	
Track	1. Number of "qualified incoming calls."	
	2. Number of "qualified incoming calls" that were "answered" within 30	
	seconds of a "request to speak to a customer service representative."	
Calculation	1. Total number of "qualified incoming calls" in a year (Denominator).	
	2. Number of "qualified incoming calls" answered within 30 seconds of a	
	"request to speak to a customer service representative" (Numerator).	
DSC	65% or more	
Requirement		

RRR 2.1.4.1.6		
ESQR	Telephone Call Abandon Rate	
Track	 Number of "qualified incoming calls." Number of calls that are "abandoned" after 30 seconds have passed since the "request was made to speak to a customer service representative." 	
Calculation	 Total number of "qualified incoming calls" received in the year (Denominator). Calls "abandoned" after the end of the 30 second time period since a "request was made to speak to a representative" (Numerator). 	
DSC Requirement	10% or less	

RRR 2.1.4.1.7		
ESQR	Written Responses to Enquiries	
Track	 Date when each "qualified enquiry" is received. Date on which a "written response" was provided to a "qualified enquiry" in 1 above. 	
Calculation	 Total number of "qualified enquiries" received in the year (Denominator). Of the "qualified enquiries" received in the year, the number of "qualified enquiries" where the "written response" was provided within 10 business days (Numerator). 	
DSC Requirement	80% or more	

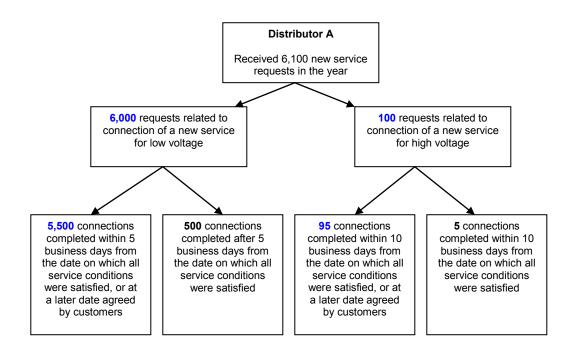
RRR 2.1.4.1.8		
ESQR	Emergency Response	
Track	1. Date and time of each "emergency call" received.	
	2. Location of the "emergency" call received and classify as either "urban"	
	or "rural."	
	3. Time of "response" for each call in 1 above.	
	Urban Emergency Response:	
	1. Total number of "urban" "emergency calls" received in the year	
	(Denominator).	
	2. Number of "urban" "emergency calls" where "response" occurred within	
	60 minutes (Numerator).	
Calculation		
	Rural Emergency Response:	
	1. Total number of "rural" "emergency calls" received in the year	
	(Denominator).	
	2. Number of "rural" "emergency calls" where "response" occurred within	
	120 minutes (Numerator).	
DSC		
Requirement	80% or more	

RRR 2.1.4.1.9	
ESQR	Reconnection Performance Standards
Track	 Date that each customer who had been disconnected for non- payment, paid the overdue amount or entered into an arrears payment agreement. Date that each customer identified under #1 above was reconnected.
Calculation	 Total number of reconnections for customers disconnected for non- payment in the year. (Denominator). Number of reconnections completed within 2 business days of payment of arrears AND number of reconnections completed within 2 business days of entering into an arrears payment agreement (Numerator).
DSC Requirement	85% or more

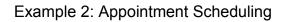
Examples:

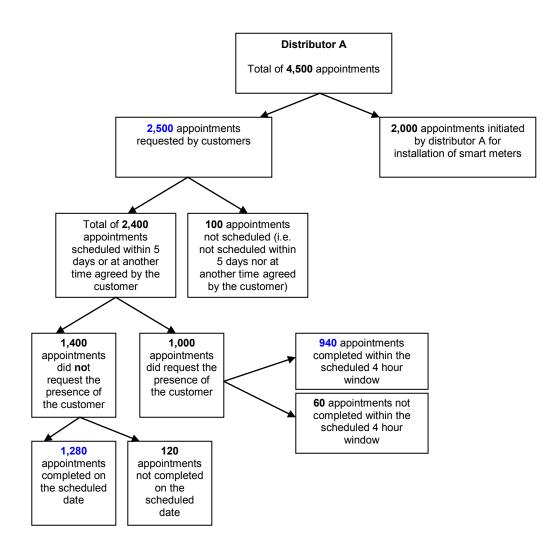
The examples below are illustrative only, and may not cover all scenarios that may arise for distributors.

Example 1: Connection of New Services



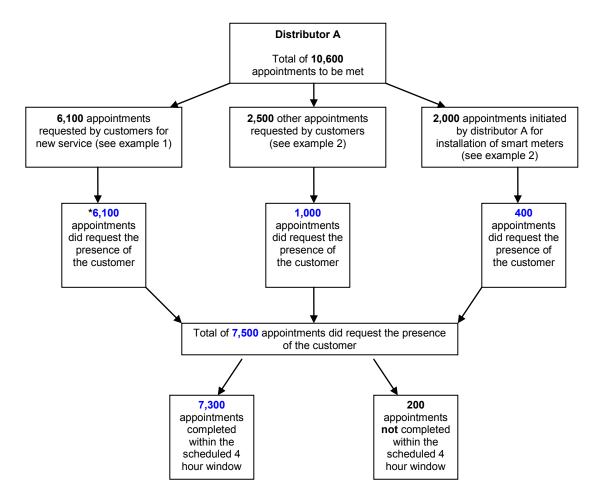
- Total new LV services connected: 6,000
- Total new LV services connected within 5 business days or at a later date agreed by customers: 5,500
- Connection of New Services LV: 5,500/6,000 = 92%
- Total new HV services connected: 100
- Total new HV services connected within 10 business days or at a later date agreed by customers: 95
- Connection of New Services HV: 95/100 = 95%





- Total appointments requested by customers: 2,500
- Total appointments scheduled as required: 1,280 + 940 = 2,220
- Appointments Scheduled metric: 2,220 / 2,500 = 89%

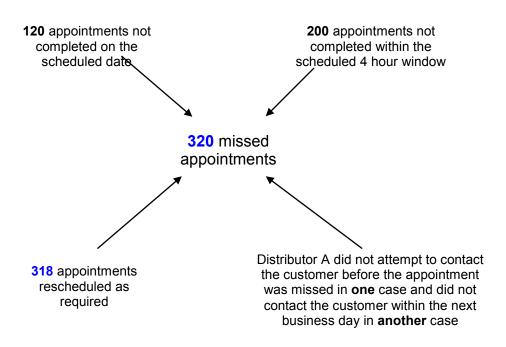
Example 3: Appointment Met



*Assume all new connection appointments require the presence of the customer

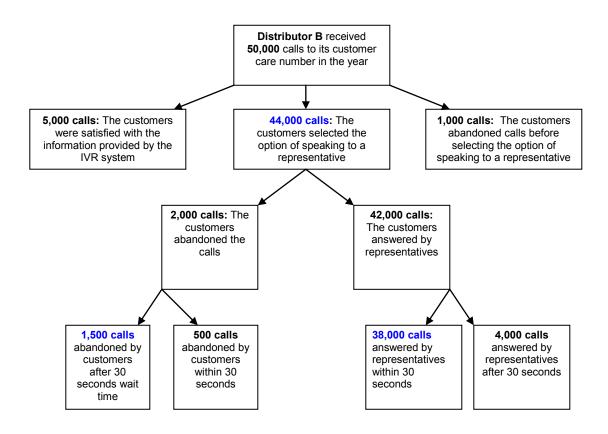
- Appointments requiring customer presence: 7,500
- Appointments met within the scheduled 4 hour window: 7,300
- Appointments Met metric: 7,300 / 7,500 = 97%

Example 4: Rescheduling a Missed Appointment



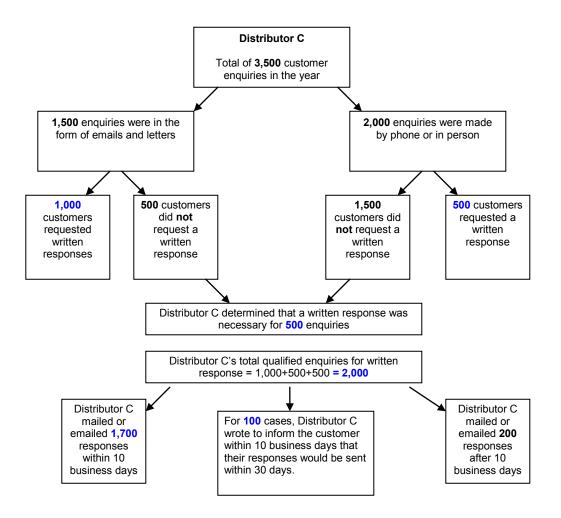
- Total missed appointments: 120 + 200 = 320
- Total appointments rescheduled as required: 320 2 = 318
- Reschedule a Missed Appointment metric: 318 / 320 = 99%

Example 5: Telephone Accessibility and Telephone Abandon Rate



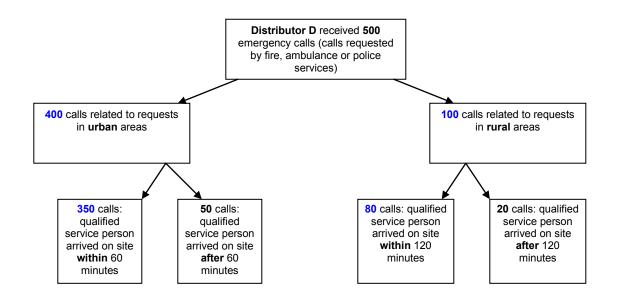
- Total qualified incoming calls: 44,000
- Total qualified incoming calls answered within 30 seconds: 38,000
- Telephone Accessibility metric: 38,000 / 44,000 = 86%
- Total qualified incoming calls: 44,000
- Total qualified incoming calls abandoned after 30 seconds: 1,500
- Telephone Call Abandon Rate metric: 1,500 / 44,000 = 3%

Example 6: Written Response to Enquiries



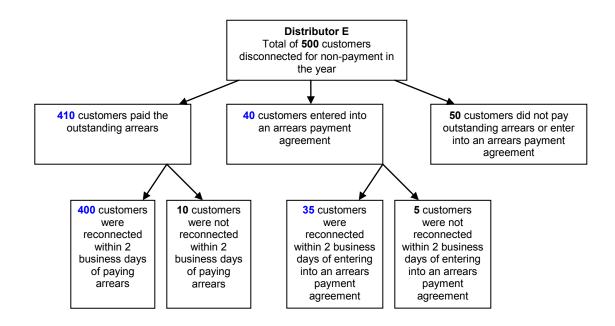
- Total qualified enquiries: 1,000 + 500 + 500 = 2,000
- Total qualified enquiries that were responded by the distributor within 10 business days: 1,700 + 100 = 1.800
- Written Response to Enquiries metric: 1,800 / 2,000 = 90%

Example 7: Emergency Response



- Total emergency calls urban: 400
- Total emergency urban calls responded within 60 minutes: 350
- Emergency Response Urban metric: 350 / 400 = 88%
- Total emergency calls rural: 100
- Total emergency rural calls responded within 120 minutes: 80
- Emergency Response Rural metric: 80 / 100 = 80%

Example 8: Reconnection Standards



- Total number of customers who paid arrears or who entered into an arrears payment agreement: 410 + 40 = 450
- Total number of customers reconnected within 2 business days of paying arrears or entering into an arrears payment agreement: 400 + 35 = 435
- Reconnection Standard metric: 435/450 = 97%

Example 9: Service Reliability Indicators

The distributor had an average number of 10,000 account holders in 2010. There were three outages in 2010 as follows:

Outage #1

Cause ==> Damaged transmission line Code 2 outage ==> Yes, caused by problems in the bulk electricity supply system which is distinguished from the distributor's system based on ownership demarcation 6,600 customers ===> 4.5 hours outage Outage duration ==> 6,600 customers x 4.5 hours = 29,700 customer hours Customer interruptions ==> 1 interruption x 6,600 customers = 6,600 customer interruptions

<u>Outage #2</u>

Cause ==> Transformer failure Code 2 outage ==> No, caused by problems in the distributor's system based on ownership demarcation 1 bulk metered apartment building ==> 12 hour outage

1 sub-metered apartment building 1,000 units ==> 12 hours outage

Outage duration ==> $(1 \times 12) + (1,000 \times 12) = 12,012$ customer hours

Customer interruptions ==> (1 interruption x 1 customer) + (1 interruption x 1,000 customers) = 1,001 customer interruptions

Outage #3

Cause ==> Wind storm Code 2 outage ==> No, caused by problems in the distributor's system based on ownership demarcation 2,000 customers ==> 1.5 hours outage 2,000 customers ==> 2.5 hours outage 6,000 customers ==> 5.5 hours outage Outage duration ==> $(2,000 \times 1.5) + (2,000 \times 2.5) + (6,000 \times 5.5)$ = 19,000 customer hours Customer interruptions ==> (1 interruption x 10,000 customers) = 10,000 customer interruptions

Calculations including Code 2 Outages

SAIDI (includes Code 2 outages)

- = (29,700 + 12,012 + 19,000) hours/ 10,000 customers
- = 60,712/10,000
- = 6.1 hours of interruptions per customer

SAIFI (includes Code 2 outages)

- = (6,600 + 1,001 + 10,000) customer interruptions/ 10,000 customers
- = 13,601/10,000
- = 1.4 interruptions per customer

CAIDI (includes Code 2 outages)

- = SAIDI / SAIFI
- = 6.0712 customer hours / 1.3601 interruptions per customer
- = 4.5 hours per customer-interruption

Calculations excluding Code 2 Outages

SAIDI (excludes Code 2 outages)

= (12,012 + 19,000) hours/ 10,000 customers

= 31,012/10,000

= 3.1 hours of interruptions per customer

SAIFI (excludes Code 2 outages)

= (1,001 + 10,000) customer interruptions / 10,000 customers

= 11, 001/10,000 interruptions per customer

= 1.1 interruptions per customer

CAIDI (excludes Code 2 outages)

= SAIDI / SAIFI

= 3.1010 customer hours / 1.1001 interruptions per customer

= 2.8 hours per customer-interruption

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Submit Smart Meter					
Filings					
		n of New Services - Lo			uests where the connection is
Submit an Application Submit Other		hin 5 working days of all			
Documents		efer to section 7.2 of the I			
		proved Standard: at least	90% on		
	Month	# of new LV services connected within 5		# of new LV services requested	% of new LV services connected within 5 days
	January				
	February				
	March				
	April				
	May				
	June July				
	August				
	September				
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	October				
	November				
	December				
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		of new LV services within 5 days	Annual # requester	of new LV services d	Annual % new LV services connected within 5 days

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The percent	on of New Services - High Volta centage of new high voltage (>=75 thin 10 working days of all applica	50 volts) connection r	
	efer to section 7.2 of the Distributi		
OEB Ap	proved Standard: at least 90% on	a yearly basis	
Month	# of new HV services connected within 10 days	# of new HV services requested	% of new HV services connected within 10 day
January			
February			
March			
April			
Мау			
June			
July			
August			
September			
October			
November			
December	L		
Annual 1	nnection - HV Fotals		
	of new HV services Annual # I within 10 days requeste	t of new HV services d	Annual % of new HV services connected within 10 days

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E2.1.4 Service Quality Indicator

Appointment Scheduling

The percentage of appointments scheduled according to the standards stated in section 7.3 of the Distribution System Code

Please refer to section 7.3.5 of the Distribution System Code

OEB Approved Standard: at least 90% on a yearly basis

Month	# of appointments scheduled/completed as required	# of appointment requests received	% appointments scheduled/completed as required
January			
February			
March			
April			
May			
June			
July			
August			
September			
October			
November			
December			
Appointm Annual T	nents Scheduled - iotals		1
	of appointments Annual # /completed as required received	of appointment requests	Annual % appointments scheduled/completed as required



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E2.1.4 Service Quality Indicator

Appointments Met

The percentage of appointments involving meeting a customer or the customer's representative where the appointment date and time is met.

Please refer to section 7.4 of the Distribution System Code

OEB Approved Standard: at least 90% on a yearly basis

Month	# of appointments completed as required	# of appointments scheduled with customer/representative	% appointments met
January			
February			
March			
April			
May			
June			
July			
August			
September			
October			
November			
December			
Totals		ual # of appointments eduled with	
		tomer/representative Annual % appoi	ntments met

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Month	# of appointments rescheduled as required	# of missed/about to be missed appointments	% appointments rescheduled
January]
February]
March]
April]
May]
June]
July]
August]
September]
October]
November]
December			
Annual T Annual # d	of appointments Annual #	f of missed/about to be Annual appointments resched	% appointments uled



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E2.1.4 Service Quality Indicator

Telephone Accessibility

The percentage of qualified incoming calls to the utility that are answered in person within 30 seconds.

Please refer to section 7.6 of the Distribution System Code

OEB Approved Standard: at least 65% on a yearly basis

Month	# of qualified incomin answered within 30 a		# of qualified incoming calls	% qualified incoming calls answered within 30 seconds
January]
February]
March]
April]
May]
June]
July]
August]
September		1]
October]
November]
December]
Telephor Annual T	ne Accessibility Totals			
		Annual # of q calls	ualified incoming	Annual % qualified incoming calls answered within 30 seconds

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		- ·	ified incomi	ng telephor	ne calls that a	re abando	oned before t	hey are	
	answered		77.64.5	No. 4 - 10 - 41					
		fer to section							
	OEB App	roved Standar	d: 10% or I	ess on a ye	early basis				
		# of qualifie	d incomi	ng calls	# of qualifie	ed % d	qualified in	coming	calls
	Month	abandoned	after 30	seconds	incoming calls		andoned a conds	fter 30	
	January								
	February								
	March								
	April								
	May								
	June								
	July								
	August								
	September								
	October								
	November								
	December								
		of qualified incom doned after 30 se		Annual # of calls	qualified incomin	g	Annual % qua abandoned afi		



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E2.1.4 Service Quality Indicator

Written Responses to Enquiries

The percentage of written responses provided within 10 days to qualified enquiries.

Please refer to section 7.8 of the Distribution System Code

OEB Approved Standard: at least 80% on a yearly basis

Month	# of written responses provided within 10 day	enq	qualified uiries sived	% written responses provided within 10 days
January				
February				
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				
Totals Annual # c		inual # of qual	ified enquiries	Annual % written responses provided within 10 days
			ified enquiries	



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E2.1.4 Service Quality Indicator

Emergency Response Urban

The percentage of emergency (fire, police, ambulance) calls where a qualified service person is on site within 60 minutes of the call.

The definition of "rural" and "urban" should correspond to the municipality's definition

Please refer to section 7.9 of the Distribution System Code

OEB Approved Standard: at least 80% on a yearly basis

Month	# of urban emergency ca responded within 60 minutes	alls # of urban emergency calls	% urban emergency calls responded within 60 minutes
January			
February			
March			
April			
May			
June			
July			
August			
September			
October			
November			
December			
Emergen Annual T	cy Response Urban otals		
	of urban emergency Annu onded within 60 minutes calls	al # of urban emergency	Annual % urban emergency cal responded within 60 minutes



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E2.1.4 Service Quality Indicator

Emergency Response Rural

The percentage of emergency (fire, police, ambulance) calls where a qualified service person is on site within 120 minutes of the call.

The definition of "rural" and "urban" should correspond to the municipality's definition

Please refer to section 7.9 of the Distribution System Code

OEB Approved Standard: at least 80% on a yearly basis

Month	# of rural emergenc responded within 12 minutes		 al emergency calls nded within 120 e s
January			
February			
March			
April			
May			
June			
July			
August			
September	•		
October			
November			
December			
Emergen Totals	cy Response Rural		
	f rural emergency calls within 120 minutes	Annual # of rural emerge	ual % rural emergency calls bonded within 120 minutes

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Ontario Energy Board	-	<u> </u>	E2.1.	4 Servic	e Quali	ty Indicato	r	
T da P O	he numl ays lease re DEB App	tion Performance Star ber of customers disconr fer to section 7.10 of the roved Standard: at least	e Distrib 85% of	ution Service	e Code	ere reconnecter	d completed	d in two
	onth	Reconnections completed in 2 busi days for customers disconnected for no payment	ness	Number of reconnect customers disconnec non-payme	ions for ; ted for	Percent of completed days for cu disconnect payment	in 2 busir stomers	ness
Jar	nuary]		
Fel	bruary]		
Ma	arch]		
Ap	ril]		
Ma	ay							
Jur	ne]		
Jul	ly							
Au	gust]		
Se	ptember]		
Oc	tober							
No	vember							
De	cember]		
	ompleted	of reconnections in two days for disconnected for non-		No of reconnecte ers disconnecte nt				
Sub	omit? Submit F	Form						
					SAVE	SAVE & EXIT	Cancel	

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Board		E2.1.4 Ser	vice Quality	Indicato	r
	iability Indices				
Includes o	utages caused by a Lo	ss of Supply			
	upply means customer i s distribution system	nterruptions due to an	outage that occurs	upstream of a	
	lude all planned and ur n of one minute or more		erruptions. Sustained	d means a pei	riod of
SAIDI - Sy	/stem Average Interrupt	ion Duration Index			
SAIFI - Sy	stem Average Interrupt	ion Frequency Index			
	ustomer Average Interru				
	oved Standard: Within f		istorical performance	э.	
	ber of customers equals		-		utor in
the reporti					
Month	Total Customer Hours of Interruptions (i.e., 15 mins interruption = .25X200 Customer = 50 hours of	customers	Total # of Customers (i.e., Not just affected customer, total customers served for the		1 4 4 4 1 4
January	interruption)	interrupted)	month)		
February					
March					
April					_
May					_
June					
July					
August					
September					
October					
November					
December					
Annual To	eliability Indices tals and Average mer Hours of s	Total Customer Interrupt	ions Average	e # of Customers	4
Total SAIDI	(1)/ (3)	Total SAIFI (2)/(3)	Total C/	AIDI (4)/(5)	

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ntario Energy Board		E2.1.4 Sei	vice Qua	lity India	cator	
Loss of Spl	y Adjusted Service R	eliability Indices				
Excludes	outages caused by a Lo	oss of Supply				
	upply means customer 's distribution system	interruptions due to an	outage that oc	curs upstrean	n of a	
	duct interruptions cause ns. Sustained means a				ed susta	ined
SAIDI - S	ystem Average Interrup	tion Duration Index				
	stem Average Interrupt					
CAIDI - C	ustomer Average Interr	uption Duration Index				
	ber of customers equal		mer accounts se	erved by the	distribute	or in
the report						
OEB Appr	oved Standard: Within	the range of 3 years h	istorical perforn	nance.		
Month	Total Customer Hours of Interruptions (i.e., 15 mins interruption = .25X200 Customer = 50 hours of	Total Customer Interruptions (i.e., 100 customers interrupted 2 times = 200 customers	Total # of Customers (Not just affected customer, to customers served for t	otal (1)/ (3)	SAIFI (2)/(3)	CAIDI (4)/(5)
	interruntion)	interrunted)	month)			
January February				=		
March				_		
April				=		
May				=		
June						
July				=		
August						
September						
October						
November						
Annual To Adjusted Cu Interruptions	of Supply Adjusted	Adjusted Customer Intern Total Loss of Supply Adj SAIFI (2)/(3)	usted To	verage # of Cus otal Loss of Sup AIDI (4)/(5)		ted

		ency Index capability that enables them to capture on nent	or measure MAI
		should be used to calculate this index.	
Month	Momentary Interruption	Number of Customers served	MAIFI (1)/(2
January]
February]
March]
April]
May]
June]
July]
August]
September]
October]
November]
			1

<u>2.1.5</u>

RRR section: A distributor shall provide in the form and manner required by the Board, annually, by April 30, the information set out in sections 2.1.5.1 to 2.1.5.6 related to performance based regulation for the preceding calendar year.

1. For filings due on or before April 30, 2013, filings shall be in accordance with section 2.1.5 as it reads in the March 7, 2012 version of this document.

2. For filings due after April 30, 2013: (*Revised section 2.1.5 is applicable for the annual filing due in 2014, hence it is not reproduced here. An updated version of the RRR Guide will carry the revised section 2.1.5*).

Section 2.1.5 from the March 7, 2012 RRR document is reproduced below:

- 2.1.5 A distributor shall provide in the form and manner required by the Board, annually, by April 30, the information set out in sections 2.1.5.1 to 2.1.5.6 related to performance based regulation for the preceding calendar year.
- 2.1.5.1 Labor
- a) Average Line Crew Wage Rate;
- b) New Line Crew Wage Rate;
- c) New Line Crew Wage Rate effective date;
- d) Full time equivalent number of employees;
- e) Average number of employees for the year whose earnings are charged to current operating expenses (Operation and Maintenance, Administration);
- f) Salaries and Wages charged to current operating expenses, in dollars;
- g) Average number of employees for the year whose earnings are charged to capital costs added to fixed assets; and
- h) Employee Salaries and Wages charged to capital costs added to fixed assets, in dollars.

The following rules apply for the purposes of this section: (i) report only in relation to employees and earnings associated with the utility (for example, excluding contractor staff and employees of affiliates); (ii) report salaries and wages on the basis of gross earnings, including income tax, health insurance or employment insurance deductions, and should include all bonuses, overtime payments and the value of room and board where provided; (iii) include salary and wages paid to part-time employees; and (iv) report the total number of employees on a full-time equivalent basis.

2.1.5.2 Capital

- a) Gross Capital Additions, in dollars, and the following components of Gross Capital Additions (each in dollars);
 - i. Capital works:
 - ii. Employee labor including benefits
 - iii. Equipment and Materials
 - iv. Overhead
 - v. Carrying Charges
- b) Retirements (gross capital cost removed from fixed assets), in dollars;
- c) Contributed Capital, in dollars;

2.1.5.3 Supply and Delivery Information

For the purposes of this section, all kWhs other than in relation to distribution losses shall be reported based on a reading of the applicable meter, without being grossed up for load factor.

a) Supply:

i. Total kWhs of electricity that has flowed into the distributor's distribution system from the IESO-controlled grid or the distribution system of a host distributor;

ii. Total kWhs of electricity that has flowed into the distributor's distribution system from all embedded generation facilities; and

iii. Number of wholesale meters pertaining to the utility located on the primary side of the supply transformers.

b) Delivery:

i. Total kWhs of electricity delivered to all customers in the distributor's licensed service area and to any embedded distributors;

ii. Total kWhs delivered to customers in the Large Use class (as defined in the distributor's Board-approved tariff of rates and charges) or the ST (sub-transmission) class (as defined in the distributor's Board-approved tariff of rates and charges), as applicable; *iii.* Total kWhs delivered to embedded distributors.

c) Distribution losses in kWhs, calculated as the difference between the supply as reported in a(i) and a(ii) above, less delivery as reported in b(i) above.

d) The dollar amount charged by any host distributor for transmission or low voltage services.

2.1.5.4 Customers, Demand and Revenue

a) Number of customers at year end, broken down by : Rate class, embedded distributors, wholesale market participants, connections for street lighting (as defined in the distributor's Board-approved tariff of rates and charges) and connections for sentinel lighting (as defined in the distributor's Board-approved tariff of rates and charges).

b) Annual Consumption (kWhs & kWs), broken down by: Rate class, embedded distributors, wholesale market participants, connections for street lighting (as defined in the distributor's Board-approved tariff of rates and charges) and connections for sentinel lighting.

c) Annual Billings (in dollars) broken down by : Rate class, embedded distributors, wholesale market participants, connections for street lighting (as defined in the distributor's Board-approved tariff of rates and charges) and connections for sentinel lighting (as defined in the distributor's Board- approved tariff of rates and charges).

2.1.5.5 Utility Characteristics

a) Licensed Service Area (Sq. Kms.) in total, and broken down by rural and urban.

b) Population within licensed Service Area in total, and broken down by municipal population and seasonal occupancy population.

c) Maximum Monthly Peak Load (kW) for each of winter and summer. This is the noncoincident peak reported both inclusive and exclusive of embedded generation.

d) Average Peak Load (kW), reported both inclusive and exclusive of embedded generation.

e) Average Load Factor (kW), reported both inclusive and exclusive of embedded generation.

f) Circuit Kilometers of Line (route kms) in total, and broken down by overhead and underground.

g) Circuit Kilometers of Line (route kms), broken down by 3 phase, 2 phase and single phase.

h) Number of transformers in total, and broken down by transmission, subtransmission and distribution.

i) Number of Distribution and Transmission Stations in total, and broken down by greater than or equal to 50 kV and less than 50 kV.

2.1.5.6 Incentive Rate Mechanism

A distributor whose rates during all or part of the reporting period were set using an incentive rate mechanism shall report, in the form and manner determined by the Board, the regulatory return earned in the preceding fiscal year. The reported return is to be calculated on the same basis as was used in establishing the distributor's base rates.

Due: Apr 30

Method of filing: Electronic input form

Content: This section consists of six subsections which can be seen on pages 69-74 of this Guide.

New on form: No changes

Tips:

- The 2.1.5 form will appear on your portal only after the document asking for "Consent to File with Statistics Canada" is completed. Information about the consent form and the data sharing agreement with Statistics Canada is available at <u>http://www.ontarioenergyboard.ca/documents/oeb_statisticscanada_initiative.pdf</u> and at <u>http://www.ontarioenergyboard.ca/documents/tools/efiling/statscan_signed_agreemen_</u> t_2008.pdf.
- Please note that at the beginning of the form, after instruction #6, you are required to select one of two options to inform the Board of the accounting standard used. If the utility's last distribution rates were set using Modified International Reporting Standards (MIFRS), you may choose the MIFRS option. If this was not the case, then you may choose the Canadian GAAP/Accounting Standards for Private Enterprises (ASPE)/US GAAP option.

Labour

- 1. For the Average line crew wage rate distributors can report the top pay band for line crews. For distributors with multiple categories of line crews an acceptable approach is to calculate total line crew wages / Full time equivalent line crew employees.
- 2. For distributors where there is more than one line crew wage rate in effect, the effective date is the latest date when the wage rate was changed.
- 3. Please note that the figures for the average number of employees are needed to meet the OEB's obligations with Statistics Canada under a data sharing agreement mentioned in Tip #1.

Capital

4. Contributed capital for the year is reported on an **incremental** basis for the year, not a cumulative amount.

Supply and Delivery Information

- 5. All kWhs reported in 2.1.5 (other than in relation to distribution losses) are reported based on a reading of the applicable meter, **without being grossed up for loss factor**. To match the time period of supplied kWhs and delivered kWh it is appropriate to include an adjustment for unbilled kWh to the delivered kWh.
- Distribution losses is calculated as the difference between the supply as reported in A(i) and A(ii) less delivery as reported in B(i). The form cannot be submitted unless this calculation is correct.
- 7. Under section A i) "Total kWhs of electricity that has flowed into the distributor's distribution system from the IESO-controlled grid or the distribution system of a host distributor", the kWhs reported should also **include** kWhs related to an embedded wholesale market participant (WMP).

Customers, Demand and Revenue

- 8. The total number of customer accounts/connections reported on the December 31 annual filing should align with the total number of customer accounts/connections reported on the December 31 quarterly filing (RRR 2.1.2) and in RRR 2.1.4.
- 9. Please note that all distribution customers, that is the total of SSS + retailer customers are reported in this section, unlike the reporting in 2.1.2 where the customers purchasing commodity are reported in separate SSS and retailer tables.
- 10. The Billed kWhs reported in this subsection represent the meter read, that is, it is **not loss adjusted**, and represents the yearly billed kWhs without the loss factor.
- 11. The billed kWhs reported on the December 31 annual filing (RRR 2.1.5 Customers, Demand, Revenue) may not match the total energy sales reported on the quarterly filings (RRR 2.1.3) as a result of loss adjustment and unbilled accruals; however, a distributor should be able to reconcile any differences i.e. the underlying meter reading data should be the same.

Utility Characteristics

- 12. Distributors that merged or were acquired subsequent to the reporting year must report data relevant to the entity as it existed prior to the merger or acquisition.
- Circuit Kilometers refer to the Canadian Electricity Association website for the definition
 (http://www.electricity.ca/media/pdfs/Performance%20Excellence/Circuit%20Length%20Definition%5B1%5D.pdf).
- 14. The total overhead and underground circuit kilometers of line should be equal to the total of all phases (3 phase, 2 phase, and single phase). Submarine cables are reported in the underground cables category.
- 15. The number of transformers reported in this sub-section refers to transformer stations and not underground, pole or pad mounted transformers. The definitions of the transformer stations into further categories such as "transmission", "sub-transmission" and "distribution" may need to be further defined, and is one of the tasks in future for the RRR working group. Transmission refers to transformer stations connected at

voltages greater than 50kV. Distribution refers to transformer stations connected at voltages less than 50kV. Distributors may have developed an additional category of sub-transmission and can continue to report this as they have in the past provided that the three categories sum to the total number of transformer stations.

16. The utility average peak load refers to the annual average hourly peak load.

Incentive Rate Mechanism

17. Distributors are required to send an annual regulatory return by email to the Board. This requires a spreadsheet showing the calculations for the regulatory return earned since the effective date of the last rate change, or in case this calculation is not readily available, the regulatory return for the past financial year.

In order to ensure consistency, the Board is providing further guidance on this calculation. The requirement is to calculate the return on the same basis as was used in establishing the distributor's base rates, and is to be done based on the deemed debt to equity ratio of 60/40, using the distributor's cost of capital parameters last approved by the Board (typically as part of the last cost of service rate proceeding). The deemed return on equity ("ROE") should be calculated each year and compared to the Board-approved ROE in effect at the time of the distributor's last cost of service proceeding. This methodology is consistent with the approach taken by some distributors in reporting their 2010 results with the Board.

An illustrative Excel model is provided in Appendix 4. If a distributor wishes to provide an additional calculation to reflect unique circumstances, it can do so by adding an additional worksheet to the Excel model. In the model provided, the Board-approved rate of return and the weighted average interest rate are taken from the most recent cost of service application, while the utility tax rate and other amounts are taken from the period being reported.

The Board reminds distributors that the *Report of the Board on 3rd Generation Incentive Regulation for Ontario's Electricity Distributors* (the "IR Report"), issued on July 15, 2008, established a trigger mechanism with an annual ROE dead band of ±300 basis points. When a distributor performs outside of this earnings dead band, a regulatory review may be initiated. The Board intends to use the information filed by distributors under section 2.1.5.6 to assess if further action is warranted. Furthermore, the Board may reflect the resultant ROE calculations in the Yearbook of Electricity Distributors.

18. The Board-approved ROE % and interest rate % are taken from the most recent CoS application. The income tax rate is the tax rate applicable to the most recent year being reviewed. The fixed assets and expenses to recalculate rate base are taken from the most recent financial statements.

Example:

CoS year 2010 Fiscal year 2012 ROE % and interest rate % from 2010 Board-approved return Updated rate base and tax rate from 2012 fiscal and tax year Actual interest expense from 2012 P&L

19. The email with the regulatory return on equity earned during the fiscal year should be received at the OEB before the due date for the filing, which is April 30th.

Examples:

Example 1: Labour The distributor employs 10 full time and 5 part time (half time) employees. In addition, in the current calendar year, 3 employees were on contract as follows: Employee #1 \rightarrow Jan – Mar \rightarrow for 3 months Employee #2 \rightarrow Feb – August \rightarrow for 6 months, and Employee #3 \rightarrow Mar – Oct \rightarrow for 8 months. Number of Full Time Equivalent employees (FTEs) = Sum of (employee x %year worked) = (10 employees x 100%) + (5 employees x 50%) + (1 employee x 25%) + (1 employee x 50%) + (1 employee x 67%) = (10 + 2.5 + 0.25 + 0.5 + 0.67) FTEs

= 13.92 full time equivalent employees

Example 2: Utility Characteristics - Circuit Kilometers of Line

The total distance of the feeders is 7,225 kilometers. 1,800 kilometers of the feeders are three phase, 425 kilometers is two phase and 5,000 kilometers is single phase. There is no over build or under build of single, two phase and three phase lines in the utility's service territory.

5,500 kilometers of line is overhead, 1,725 kilometers is underground. There is also no overlapping between overhead and underground wiring and all cables are in their own trench.

Reporting:

	Overhead Cir Km	Underground Cir Km	Total Circuit KM
1 phase	4,000	1,000	5,000
2 phase	300	125	425
3 phase	1,200	600	1,800
Total	5,500	1,725	7,225

Example 2a: Utility Characteristics - Circuit Kilometers of Line with overbuild

Using example 2's data with overbuild for ALL 3 phase Overhead conductor the circuit Km's become. This means there are 2 – 3 phase circuits on the same set of poles.

Reporting:

	Overhead Cir Km	Underground Cir Km	Total Circuit KM
1 phase	4,000	1,000	5,000
2 phase	300	125	425
3 phase	2,400	600	3,000
Total	6,700	1,725	8,425

Example 2b: Utility Characteristics - Circuit Kilometers of Line with overbuild and double trenching

Using example 2a's data with overbuild for ALL 3 phase Overhead conductor the circuit Km's become. This means there are 2 circuits 3 phase circuits on the same set of poles and in a common trench.

Reporting:

	Overhead Cir Km	Underground Cir Km	Total Circuit KM
1 phase	4,000	1,000	5,000
2 phase	300	125	425
3 phase	2,400	1,200	3,600
Total	6,700	2,325	9,025

Reason(s) for change: No changes were made for the filings due April 30, 2013. Further changes will be made to the forms and RRR for filings due April 30, 2014.

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April 4, 2013			
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	Report Summary		
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My Cases	Name	Licence Type	Status
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Submit RRR Filing			
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gress Application	distribution system from the IESO- contolled grid or the distribution	flowed into the distributor's distribution system from all	pertaining to the utility located on primary side of the supply
P Application	system of a host distributor	em bedded generation facilities	transformers
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bmit Other Documents	i. Total kWhs of electricity delivered to all customers in the distributor's licensed service area and to any embedded distributors	ii. Total kWh delivered to customers in the Large Use class	iii. Total kWhs delivered to em bedded distributors
	C) Distribution Losses		
	Distribution losses in kWhs, calculated as the difference between the supply as reported in A(i) and A(ii) above, less delivery as reported in B(i) above.		
	D) Amount Charged (\$) Amount charged by any host distributor for transmission or low voltage services in the year		

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My Cases		were acquired subsequent to the rep	orting year must report data
Submit Smart Meter Filings	relevant to the entity as it exis	ted prior to the merger or acquisition.	
Case Documents	Total Service Area (Sq.Km)	Rural Service Area (Sq.Km)	Urban Service Area (Sq.Km)
Submit RRR Filing			Number of Conservation
SOP: View Work-In-	Service Area Population	Municipal Population	Number of Seasonal Occupancy Customers
Progress Application			
SOP Application	Utility Winter Max Monthly Peak Load (kW)	Utility Summer Max Monthly Peak Load (kW)	Utility Average Peak Load (kW)
Submit an Application			
Submit Other Documents	Utility Average Load Factor		
	Circuit Kilometers of Line	Overhead Circuit Kilometers of Line	Underground Circuit Kilometers of Line
	Circuit Kilometers of Line by Type		
	3 Phase	2 Phase	Single Phase
	Total of all phases		
	Number of Transformers by Type		
	Transmission	Sub-transmission	Distribution
	Number of Distribution and Transmission Stations by k∨		
	Num ber of Distribution and Transmission Stations in Total	Num ber of Distribution and Tran smission Stations Greater Than or Equal to 50 kV	Num ber of Distribution and Tran smission Station s Less Than 50 k V
PIV TAL		SAVE SAVE	E & EXIT PRINT ALL Cancel

	Log Off My Profile My Portal Help
Ontario Energy B	oard E2.1.5 Performance Based Regulation
April 4, 2013	
Search	Based Delivery Demand Characteristics Rate
	Regulation Information and Mechanism Summary Revenue
Q ⁿ	and Submit Clicking Save or Apply will not automatically submit this filing. To SUBMIT this filing, scroll to the end of the page, select Yes in the Submit drop down then click the SAVE button.
FAQ	Incentive Rate Mechanism
My Cases	A distributor whose rates during all or part of the reporting period were set using an incentive rate
Submit Smart Meter Filings	mechanism shall report the regulatory return earned since effective date of the most recent incentive rate change.
Case Documents Submit RRR Filing	The reported return is to be calculated on the same basis as was used in establishing the distributor's base rates.
SOP: View Work-In-	Regulatory Return Earned Report
Progress Application	Mailed to the Board
SOP Application	
	Comments
Submit an Application	
Submit Other Documents	
PIV JTAL	SAVE SAVE & EXIT PRINTALL Cancel

<u>2.1.6</u>

RRR section: A distributor shall provide the Board annually, by April 30, audited financial statements for the preceding calendar year for the corporate entity regulated by the Board. Where the financial statements of the corporate entity regulated by the Board contain material businesses not regulated by the Board, or where the regulated entity conducts more than one activity regulated by the Board, the distributor shall disclose separately information about each operating segment in accordance with the Segment Disclosure provisions corporate entities are encouraged to adopt by the Canadian Institute of Chartered Accountants Handbook.

Due: Apr 30

Method of filing: Email / Hard Copy

Content: Audited financial statements for the preceding year

New on form: NA

Tip:

- 1. Reconciliation from the audited statements to the trial balance and vice versa is required under RRR section 2.1.13.
- 2. Please see OEB letter dated February 20, 2013.

Example: NA

Reason(s) for change: NA

<u>2.1.7</u>

RRR section: A distributor shall provide the Board annually, by April 30, a trial balance in uniform system of accounts format supporting the audited financial statements, for the preceding calendar year. A distributor may, for reporting purposes, include data relating to employee salaries in a similar salary account in the uniform system of accounts in cases where the number of distributor employees is such that separate reporting could result in the disclosure of individuals' salary information.

Due: Apr 30

Method of filing: Electronic input form

Content: Trial balance in the format specified by the Uniform System of Accounts for electricity distributors.

New on form:

1. Starting in the 2012 fiscal-year reporting, a separate electronic template ("MIFRS trial balance") for input of trial balance amounts has been provided for distributors that have filed cost of service applications on a fully Modified International Reporting Standards (MIFRS) basis, which were approved by the Board, and therefore whose distribution rates were set under MIFRS. For example, several distributors' cost of service applications using MIFRS as the accounting basis to set their rates for the 2012 rate year were approved by the Board. This trial balance is based on the chart of accounts (Article 210) in the revised 2012 Accounting Procedures Handbook for Electricity Distributors. The form is reproduced on pages 79-99.

2. Distributors using Canadian GAAP, Accounting Standards for Private Enterprises (ASPE), or approved to use US GAAP for ratemaking and reporting purposes shall use the trial balance which is a continuation from the template provided for 2011 reporting ("old trial balance"). Distributors reporting under US GAAP should note that while there are many similarities as compared to reporting under previous Canadian GAAP, there may be instances where the old trial balance may not include specified accounts for certain accounting transactions under US GAAP. If this circumstance arises, these distributors should advise the Board by email to the reporting group, regarding the nature and type of transactions, and the amounts and the account(s) that was used to report these amounts in the old trial balance. This form is reproduced on pages 100-118.

New accounts added in 2012 to the old trial balance are:

- 1533-Other assets and deferred charges Renewable generation connection funding adder deferral account
- 1536-Other assets and deferred charges Smart grid funding adder deferral account
- 1568-Other assets and deferred charges– LRAM variance account
- 1576-Other assets and deferred charges CGAAP accounting changes
- 1589-Other assets and deferred charges- RSVA global adjustment
- 4086-Revenue from services-distribution SSS administration revenue

All the new accounts listed above are also included in the MIFRS trial balance.

3. The MIFRS trial balance includes the following accounts which are exclusive to the MIFRS trial balance:

- 1407-Non-current assets-Finance Lease Receivable
- 1481-Non-current assets-Investment in equity-accounted joint venture
- 1495-Non-current asset- Deferred taxes
- 1609-Intangible plant-Capital contributions paid
- 1611-Intangible plant-Computer software
- 1612-Intangible plant-Land rights
- 2265-Current liabilities-Non-OMERS current
- 2312-Non-current liabilities-Past service costs-other post-employment benefits
- 2313-Non-current liabilities-Past service costs-other pension plans
- 2440-Other liabilities and deferred credits-Deferred revenue
- 2550-Long term debt-Advances from associated companies
- 3075-Shareholders' equity-Non rate-regulated utility shareholders' equity
- 3080-Shareholders' equity-Current taxes-shareholders' equity
- 3081-Shareholders' equity-Deferred taxes-shareholders' equity
- 3090-Shareholders' equity-Accumulated other comprehensive income*.
- 4357-Other income/deductions-Gain from retirement of utility and other property
- 4362-Other income/deductions-Loss from retirement of utility and other property
- 4410-Investment income-Lessor's net investment in financial lease
- 4420-Investment income-Share of profit or loss of joint venture
- 4707-Other power supply expenses-Charges-global adjustment
- 5646-Administration and general expenses-Employee pensions and OPEB
- 5647-Adminstration and general expenses-Employee sick leave
- 5672-Administration and general expenses-Lease payment expense
- 7005-Other comprehensive income-Available for sale financial asset or cash flow hedge
- 7010-Other comprehensive income-Pension actuarial gains or losses or remeasurement adjustment
- 7020-Other comprehensive income-Current taxes
- 7025-Other comprehensive income-Deferred taxes
- 7030-Other comprehensive income-Miscellaneous

*Since account 3090 was not available for 2011 reporting, some distributors may have reported the accumulated other comprehensive income amount from prior years in another account in the 3000 series of the old trial balance which would now need to be reported in account 3090 (please see Article 220 (page 109) of the revised 2012 Accounting Procedures Handbook for account description of the account 3090). This may result in the trial balance not balancing to zero, and an adjustment may be required to bring it to zero.

4. The reporting of sub-accounts is new for 2012 information. Year end balances for all Boardapproved sub-accounts are required to be reported as part of the 2.1.7 filing.

Tips:

 The 2.1.7 form will appear on your portal only after the document asking for "Consent to File with Statistics Canada" is completed. Information about the consent form and the data sharing agreement with Statistics Canada is available at <u>http://www.ontarioenergyboard.ca/documents/oeb_statisticscanada_initiative.pdf</u> and at <u>http://www.ontarioenergyboard.ca/documents/tools/efiling/statscan_signed_agreement_2_008.pdf</u>.

- 2. On opening the 2.1.7 form, you will be asked to state which trial balance you would like to access. This is an important step. If your last distribution rates were set using MIFRS, as discussed above in paragraph 1 of the section "New on form", you should choose the MIFRS option. If this was not the case, you should choose the Canadian GAAP/ASPE/US GAAP option as discussed above in paragraph 2 of the section "New on form".
- 3. Once the choice for the trial balance is made, and the form is saved, the appropriate trial balance for your use will be generated by the system. Once the form is generated, the same template will appear every time you access the system. It is not possible to change your choice of trial balance template once the trial balance has been generated.
- 4. As the 2.1.7 form is large, it takes longer to open and save, as compared to other smaller forms. In order to ensure that the form is saved, or submitted as desired, make sure to check the Status box in the Report Summary section before exiting the form.
- 5. Complete the income statement **first**, and **ensure that the net profit/loss appears in Account 3046** in the balance sheet, as well as in the "balancing factor" box on the trial balance summary page.
- 6. Complete the Assets tab and the Liabilities and Equity tab **after** the income statement is complete. This will ensure fewer error messages on saving during the process of entry, before the input is complete on all tabs.

Example(s): None

Reason(s) for change:

New accounts have been added to the form as a result of Board decisions and orders, the issuance of the revised 2012 Accounting Procedures Handbook for Electricity Distributors and some distributors receiving Board approval to use US GAAP for ratemaking and reporting purposes.

and the second		Log Off My Profile M	ly Portal Help
Ontario Energy B	oard 🛁	E 2.1.7 - Trial Balance	
March 22, 2013			
Search	Assets Liabilities and Equity	Income Sub- Statement Accounts	Trial Balance Summary and Submit
1	Report Summary		
	Filing Due Year	Filing Form Name	RRR Filing No
FAQ	Reporting Period and Company Name	Licence Type	Status
My Cases	Report Version	Extension Granted	Extension Deadline
Submit Smart Meter Filings			
Case Documents	Filing Due Date	Reporting From	Reporting To
Submit RRR Filing			
SOP: View Work-In-	Submitted On	Submitter Name	Expiry Date
Progress Application		<u></u>	1
SOP Application	IMPORTANT NOTICE AND INSTRUC	CTION	
		anged to provide two separate trial b	alances, as shown in the
Submit an Application	"Accounting Standard Menu Sel	ection" drop-down menu below.	
Submit Other Documents		depending on the accounting stand and regulatory accounting and repo	
	The two separate E 2.1.7 Trial B	Balances are as follows:	
	1. Canadian GAAP / Accounting	Standards for Private Enterprises ((ASPE) / US GAAP
	2. Modified International Financi	ial Reporting Standards	
	Distributors shall use one of the	above E 2.1.7 Trial Balances for th	e 2012 reporting year.
		ting Standards for Private Enterprise us (2011) trial balance with minor ch unt 1589, RSVAGA).	
	Distributors using Canadian GA reporting purposes shall also us	AP, ASPE, or approved to use US (se this trial balance.	GAAP for ratemaking and
	The "Modified International Fina reporting.	ncial Reporting Standards" (MIFRS)	trial balance is new for 2012
		is provided for those distributors where a pplication (e.g., 2012 distrib	
		MIFRS-based trial balance for repo g Standards" in the "Accounting Star	
	This trial balance is based on th Procedures Handbook.	ne chart of accounts (Article 210) in	the revised 2012 Accounting

Ontario Energy	Board Log Off My Profile My Portal Help					
arch 22, 2013						
Search	Assets Liabilities and Income Sub- Trial Balance Summary ar Equity Statement Accounts Subr					
	Instructions					
	1. Debit amounts are reported as positive numbers and credit amounts are reported as negative numbers.					
	Account values are auto-populated to 0. To delete a value that should have been blank you must delete the value and enter 0.					
	3. If the trial balance does not balance, you will receive an error message when trying to save. Under the TRIAL BALANCE SUMMARY & SUBMIT tab, the Final Total/balancing factor value should be 0 in order to balance.					
	4. Clicking Save will not automatically submit this filing. To submit this filing, click on the SUMMARY/SUBMIT tab, scroll to the end of the page, select Yes in the Submit drop down then click the Save button.					
	5. The Print All button will print all tabs.					
	6. The reporting of sub-accounts is required in the "Sub-Accounts" tab. The reporting includes all Board-approved sub-accounts.					
	7. The following instruction is provided for reporting of Account 3090 under Modified International Financial Reporting Standards.					
	The Other Comprehensive Income (OCI) 7000 account series amounts are not included in the net totaling of the trial balance.					
	To determine the amount to be included and reported in Account 3090 for the current year, add the sum of the 7000 accounts (if applicable) plus the prior year's Accumulated OCI amount (if applicable).					
	There may have been an amount reported for the prior years' Accumulated OCI in the previous year's RRR 2.1.7 submission (e.g. included in other accounts of the 3000 series since Account 3090 was not then available).					
	If this is the case, the distributor will need to adjust such an amount of the Accumulated OCI included in the other account(s) of the 3000 series to offset the Accumulated OCI amount now being included and reported in Account 3090.					
	The absence of such adjustment may result in the trial balance not balancing to zero. Refer to Article 220 (page 109) of the revised 2012 Accounting Procedures Handbook for the description of Account 3090.					
	After selection of the accounting standard, click on the "Trial Balance Summary and Submit" tab, select "No" for Submit, then click "Save" and then the accounts will be generated.					
	You will not be able to change the accounting standard once you have made your selection.					
	Accounting Standard Menu Selection					
	Canadian GAAP /ASPE & USGAAP					

ario Energy Board	E 2.1.7 - Trial Bal	ance	
22, 2013 h Equit Current Assets		Sub- Accounts	Trial Balance Summary a Subr
Account Description		Account No	Amount
Cash		1005	
Cash Advances and Working Fu	nds	1010	
Interest Special Deposits		1020	
Dividend Special Deposits		1030	
Other Special Deposits		1040	
Term Deposits		1060	
Current Investments		1070	
Customer Accounts Receivable		1100	
Accounts Receivable - Services		1102	
Accounts Receivable - Recovera	ble Work	1104	
Accounts Receivable - Merchand	ise Jobbing, etc.	1105	
Other Accounts Receivable		1110	
Accrued Utility Revenues		1120	
Accumulated Provision for Unco	ectible AccountsCredit	1130	
Interest and Dividends Receivab	e	1140	
Rents Receivable		1150	
Notes Receivable		1170	
Prepayments		1180	
Miscellaneous Current and Accr	Miscellaneous Current and Accrued Assets		
Accounts Receivable from Assoc	iated Companies	1200	
Notes Receivable from Associate	d Companies	1210	
Inventory			
Account Description	Accou	Int No	Amount
Fuel Stock	1305		
Plant Materials and Operating St	pplies 1330		
Merchandise	1340		
Other Materials and Supplies	1350		

tario Energy	Board	E 2.1.7 - Trial Balance	9	
22, 2013	Assets Liabilities and	Income	Sub-	frial Balance Summary
ch	E quity		ounts	Sul
	Non-Current Assets		1	
	Account Description		Account No	Amount
	Long Term Investments in Non-Associa	ted Companies	1405	
	Long Term Receivable - Street Lighting	Transfer	1408	
	Other Special or Collateral Funds		1410	
	Sinking Funds		1415	
	Unamortized Debt Expense		1425	
	Unamortized Discount on Long-Term D	ebtDebit	1445	
	Unamortized Deferred Foreign Currenc	y Translation Gains and	Ļ	
	Losses		1455	
	Other Non-Current Assets		1460	
	O.M.E.R.S. Past Service Costs		1465	
	Past Service Costs - Employee Future	Benefits	1470	
	Past Service Costs - Other Pension Pla	ans	1475	
	Portfolio Investments - Associated Com	npanies	1480	
	Investment in Associated Companies -	Significant Influence	1485	
	Investment in Subsidiary Companies	•	1490	
	Other Assets and Deferred Charges		Account No	-
	Account Description			Amount
	Unrecovered Plant and Regulatory Stu	dy Costs	1505	
	Other Regulatory Assets		1508	
	Preliminary Survey and Investigation C	harges	1510	
	Emission Allowance Inventory		1515	
	Emission Allowances Withheld		1516	
	RCVARetail		1518	
	Power Purchase Variance Account		1520	
	Special Purpose Charge Assessment V	/ariance Account	1521	
	Miscellaneous Deferred Debits		1525	
	Deferred Losses from Disposition of Ut	ility Plant	1530	
	Renewable Connection Capital Deferra	I Account	1531	
	Renewable Connection OM&A Deferra	l Account	1532	
	Renewable Generation Connection Fur	nding Adder Deferral Account	1533	
	Smart Grid Capital Deferral Account		1534	
	Smart Grid Capital OM&A Account		1535	
	Smart Grid Funding Adder Deferral Acc	count	1536	
	Unamortized Loss on Reacquired Debt	5	1540	
	Development Charge Deposits/ Receiv	ables	1545	
	RCVASTR		1548	
	LV Variance Account		1550	
	Smart Meter Capital and Recovery Offs	set Variance Account	1555	
	Cruck Mater OM8 A Madanas		1556	
	Smart Meter OM&A Variance			
	Deferred Development Costs		1560	
			1560 1562	

tario Energ	y Doard				
n 22, 2013		E 2.1.7 - Trial	Dalanee		
ch .	Assets Liabilities and	Income	Sub-	Tria	I Balance Summan
	Conservation and Demand Managem	Statement	Accounts		S
	Recoveries	nent Experiatores an	1565		
	CDM Contra		1566		
	Board-Approval CDM Variance Acco	unt	1567		
	LRAM Variance Account		1568		
	Qualifying Transition Costs		1570		
	Pre-market Opening Energy Variance	e	1571		
	Extraordinary Event Costs		1572		
	Deferred Rate Impact Amounts		1574		
	IFRS-CGAAP Transitional PP&E Am	nounts	1575		
	CGAAP Accounting Changes		1576		
	RSVAWMS		1580		
	RSVAONE-TIME		1582		
	RSVANW		1584		
	RSVACN		1586		
	RSVAPOWER		1588		
	RSVAGA		1589		
	Recovery of regulatory asset balance	es	1590		
	2006 PILs & Taxes Variance		1592		
	Disposition and Recovery of Regulate	ory Balances Control	Account 1595		
	Electric Plant and Service - Detailed	4			
	Account Description		Account	No	Amount
	Electric Plant in Service - Control Ac	count	1605		
	A.Intangible Plant				
	Account Description				
		Accour	nt No.	Amount	
	• • • • • • • • • • • • • • • • • • •	Accour	nt No	Amount	
	Organization	1606	nt No	Amount	
	Organization Franchises and Consents	1606 1608	nt No	Amount	
	Organization	1606	nt No	Amount	
	Organization Franchises and Consents	1606 1608	nt No	Amount	
	Organization Franchises and Consents Miscellaneous Intangible Plant	1606 1608 1610	nt No	Amount	nt
	Organization Franchises and Consents Miscellaneous Intangible Plant B.Generation Plants	1606 1608 1610			nt
	Organization Franchises and Consents Miscellaneous Intangible Plant B.Generation Plants Account Description	1606 1608 1610	Account No		nt
	Organization Franchises and Consents Miscellaneous Intangible Plant B.Generation Plants Account Description Land	1606 1608 1610	Account No 1615		nt
	Organization Franchises and Consents Miscellaneous Intangible Plant B.Generation Plants Account Description Land Land Rights	1606 1608 1610	Account No 1615 1616		nt
	Organization Franchises and Consents Miscellaneous Intangible Plant B.Generation Plants Account Description Land Land Rights Buildings and Fixtures	1606 1608 1610	Account No 1615 1616 1620		nt
	Organization Franchises and Consents Miscellaneous Intangible Plant B.Generation Plants Account Description Land Land Rights Buildings and Fixtures Leasehold Improvements	1606 1608 1610	Account No 1615 1616 1620 1630		nt
	Organization Franchises and Consents Miscellaneous Intangible Plant B.Generation Plants Account Description Land Land Rights Buildings and Fixtures Leasehold Improvements Boiler Plant Equipment	1606 1608 1610	Account No 1615 1616 1620 1630 1635		nt
	Organization Franchises and Consents Miscellaneous Intangible Plant B.Generation Plants Account Description Land Land Rights Buildings and Fixtures Leasehold Improvements Boiler Plant Equipment Engines and Engine-Driven Generation	1606 1608 1610	Account No 1615 1616 1620 1630 1635 1640		nt
	Organization Franchises and Consents Miscellaneous Intangible Plant B.Generation Plants Account Description Land Land Rights Buildings and Fixtures Leasehold Improvements Boiler Plant Equipment Engines and Engine-Driven Generat Turbogenerator Units Reservoirs, Dams and Waterways	1606 1608 1610	Account No 1615 1616 1620 1630 1635 1640 1645		nt
	Organization Franchises and Consents Miscellaneous Intangible Plant B.Generation Plants Account Description Land Land Rights Buildings and Fixtures Leasehold Improvements Boiler Plant Equipment Engines and Engine-Driven Generat Turbogenerator Units Reservoirs, Dams and Waterways Water Wheels, Turbines and Generat	1606 1608 1610	Account No 1615 1616 1620 1630 1635 1640 1645 1645		nt
	Organization Franchises and Consents Miscellaneous Intangible Plant B.Generation Plants Account Description Land Land Rights Buildings and Fixtures Leasehold Improvements Boiler Plant Equipment Engines and Engine-Driven Generat Turbogenerator Units Reservoirs, Dams and Waterways Water Wheels, Turbines and Generat Roads, Railroads and Bridges	1606 1608 1610	Account No 1615 1616 1620 1630 1635 1640 1645 1650 1655 1660		nt
	Organization Franchises and Consents Miscellaneous Intangible Plant B.Generation Plants Account Description Land Land Rights Buildings and Fixtures Leasehold Improvements Boiler Plant Equipment Engines and Engine-Driven Generate Turbogenerator Units Reservoirs, Dams and Waterways Water Wheels, Turbines and Generate Roads, Railroads and Bridges Fuel Holders, Producers and Access	1606 1608 1610	Account No 1615 1616 1620 1635 1640 1645 1650 1655 1660 1665		nt
	Organization Franchises and Consents Miscellaneous Intangible Plant B.Generation Plants Account Description Land Land Rights Buildings and Fixtures Leasehold Improvements Boiler Plant Equipment Engines and Engine-Driven Generat Turbogenerator Units Reservoirs, Dams and Waterways Water Wheels, Turbines and Generat Roads, Railroads and Bridges Fuel Holders, Producers and Access Prime Movers	1606 1608 1610	Account No 1615 1616 1620 1635 1640 1645 1655 1660 1665 1660 1665 1670		nt
	Organization Franchises and Consents Miscellaneous Intangible Plant B.Generation Plants Account Description Land Land Rights Buildings and Fixtures Leasehold Improvements Boiler Plant Equipment Engines and Engine-Driven Generate Turbogenerator Units Reservoirs, Dams and Waterways Water Wheels, Turbines and Generate Roads, Railroads and Bridges Fuel Holders, Producers and Access	1606 1608 1610 1610 161	Account No 1615 1616 1620 1635 1640 1645 1650 1655 1660 1665		nt

Ontario Ener	gy Board	- 🕸 E	2.1.7 - Trial Bala	nce	
rch 22, 2013					
earch	Assets Li	abilities and E quity	Income Statement	Sub- Accounts	Trial Balance Summary a Subr
	C.Transmission Plant				
	Account Descriptio	n	Account	No Amo	unt
	Land		1705		
	Land Rights		1706		
	Buildings and Fixtures		1708		
	Leasehold Improveme	nts	1710		
	Station Equipment		1715		
	Towers and Fixtures		1720		
	Poles and Fixtures		1725		
	Overhead Conductors	and Devices	1730		
	Underground Conduit		1735		
	Underground Conduct	ors and Devices	1740		
	Roads and Trails		1745		
	D.Distribution Plant	n		Account No	Amount
	Land			1805	
	Land Rights			1806	
	Buildings and Fixtures			1808	
	Leasehold Improveme	nts		1810	
	Transformer Station E	quipment - Normally	Primary above 50 kV	1815	
	Distribution Station Eq	uipment - Normally	Primary below 50 kV	1820	
	Storage Battery Equip	ment		1825	
	Poles, Towers and Fix	tures		1830	
	Overhead Conductors	and Devices		1835	
	Underground Conduit			1840	
	Underground Conduct	ors and Devices		1845	
	Line Transformers			1850	
	Services			1855	
	Contracto				

ch 22, 2013			
arch	Assets Liabilities and Incom Equity Statemer		Trial Balance Summan Si
	Other Installations on Customer's Premises	1865	
	Leased Property on Customer Premises	1870	
	Street Lighting and Signal Systems	1875	
	E.General Plant		
	Account Description	Account No	Amount
	Land	1905	
	Land Rights	1906	
	Buildings and Fixtures	1908	
	Leasehold Improvements	1910	
	Office Furniture and Equipment	1915	
	Computer Equipment - Hardware	1920	
	Computer Software	1925	
	Transportation Equipment	1930	
	Stores Equipment	1935	
	Tools, Shop and Garage Equipment	1940	
	Measurement and Testing Equipment	1945	
	Power Operated Equipment	1950	
	Communication Equipment	1955	
	Miscellaneous Equipment	1960	
	Water Heater Rental Units	1965	
	Load Management Controls - Customer Premises	1970	
	Load Management Controls - Utility Premises	1975	
	System Supervisory Equipment	1980	
	Sentinel Lighting Rental Units	1985	
	Other Tangible Property	1990	

22, 2013			
ch	Assets Liabilities and Income Equity Statement	Sub- Accounts	Trial Balance Summary Su
	Other capital Assets		
	Account Description	Account No	Amount
	Property Under Capital Leases	2005	
	Electric Plant Purchased or Sold	2010	
	Experimental Electric Plant Unclassified	2020	
	Electric Plant and Equipment Leased to Others	2030	
	Electric Plant Held for Future Use	2040	
	Completed Construction Not Classified Electric	2050	
	Construction Work in ProgressElectric	2055	
	Electric Plant Acquisition Adjustment	2060	
	Other Electric Plant Adjustment	2065	
	Other Utility Plant	2070	
	Non-Utility Property Owned or Under Capital Leases	2075	
	Accumulated Amortization		
	Account Description	Account No	Amount
	Accumulated Amortization of Electric Utility Plan - PP	2105	
	Accumulated Amortization of Electric Utility Plant - Intangit	oles 2120	
	Accumulated Amortization of Electric Plant Acquisition Adj	ustment 2140	
	Accumulated Amortization of Other Utility Plant	2160	
	Accumulated Amortization of Non-Utility Property	2180	

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Assets Liabilities and Income	Sub-	Trial Balance Summary ar Subri
	et al se la constantia de la seconda de l	100 April 10
click the SAVE button.		
Current Liabilities		
Account Description	Account No	Amount
Accounts Payable	2205	
Customer Credit Balances	2208	
Current Portion of Customer Deposits	2210	
Dividends Declared	2215	
Miscellaneous Current and Accrued Liabilities	2220	
Notes and Loans Payable	2225	
Accounts Payable to Associated Companies	2240	
Notes Payable to Associated Companies	2242	
Debt Retirement Charges(DRC) Payable	2250	
Transmission Charges Payable	2252	
Electrical Safety Authority Fees Payable	2254	
Independent Market Operator Fees and Penalties Payable	2256	
	2260	
-	2262	
	2264	
e de la construcción de la constru Ne	-	
and the second s		
	2285	
	2290	
	1 11111111111	
Future Income Taxes - Current	2296	
	1.	
		Amount
	2 6070 040	
Obligations Under Capital LeaseNon-Current	2325	
Doublemment Charge Fund	2330	
Development Charge Fund		
Long Term Customer Deposits	2335	
Long Term Customer Deposits Collateral Funds Liability	2340	
Long Term Customer Deposits		
	Equity Statement Clicking Save or Apply will not automatically submit thi SUMMARY/SUBMIT tab, scroll to the end of the page, click the SAVE button. Current Liabilities Account Description Account Portion of Customer Deposits Dividends Declared Miscellaneous Current and Accrued Liabilities Notes and Loans Payable Accounts Payable to Associated Companies Notes and Loans Payable Accourts Payable to Associated Companies Notes Payable to Associated Companies Debt Retirement Charges(DRC) Payable Transmission Charges Payable Independent Market Operator Fees and Penalties Payable Current Portion of Long Term Debt Ontario Hydro Debt - Current Portion Accrued Interest on Long Term Debt Matured Long Term Debt Matured Interest on Long Term Debt Obligations Under Capital Leases-Current Commodity Taxes Payroll Deductions / Expenses Payable Account Description Account Description Account Descrip	EquityStatementAccountsClicking Save or Apply will not automatically submit this filing. To SUBMI' SUMMARY/SUBMIT tab, scroll to the end of the page, select Yes in the S click the SAVE button.Current LiabilitiesAccount DescriptionAccount NoAccount Payable2205Customer Credit Balances2208Current Portion of Customer Deposits2210Dividends Declared2215Miscellaneous Current and Accrued Liabilities2225Accounts Payable to Associated Companies2240Notes and Loans Payable2250Current Portion of Charges (DRC) Payable2250Transmission Charges Payable2252Electrical Safety Authority Fees Payable2260Ontario Hydro Debt - Current Portion2262Pensions and Employee Benefits - Current Portion2262Pensions and Employee Benefits - Current Portion2262Pensions and Employee Benefits - Current Portion2264Accrued Interest on Long Term Debt2270Matured Long Term Debt2272Obligations Under Capital Leases-Current2285Commodity Taxes2290Payroll Deductions / Expenses Payable2292Accruat for Taxes Payments in Lieu of Taxes, Etc.2294Euture Income Taxes - Current2296Non-Current Liabilities2306Other Pensions - Past Service Liability2306Other Pensions - Past Service Liability2310Account Description2315Other Miscellaneous Non-Current Liabilities2320

n 22, 2013	Board E 2.1.7	- Trial Balance					
ch	Assets Liabilities and Equity St	Income Sub- atement Accounts	Trial Balance Summan Su				
	Other Liabilities and Deferred Credits						
	Account Description	Account No	Amount				
	Other Regulatory Liabilities	2405					
	Deferred Gains from Disposition of Utility Plant	2410					
	Unamortized Gain on Reacquired Debt	2415					
	Other Deferred Credits	2425					
	Accrued Rate-Payer Benefit	2435	[
	Long Term Debt						
	Account Description	Account No	Amount				
	Debentures Outstanding - Long Term Portion	2505					
	Debenture Advances	2510					
	Reacquired Bonds	2515					
	Other Long Term Debt	2520					
	Term Bank Loans - Long Term Portion	2525					
	Ontario Hydro Debt Outstanding - Long Term Po	rtion 2530					
	Advances from Associated Companies	2550					
	Shareholders' Equity						
	Account Description	Account No	Amount				
	Common Shares Issued	3005					
	Preference Shares Issued	3008					
	Contributed Surplus	3010					
	Donations Received	3020					
	Development Charges Transferred to Equity	3022					
	Capital Stock Held in Treasury	3026					
	Miscellaneous Paid-In Capital	3030					
	Installments Received on Capital Stock	3035					
	Appropriated Retained Earnings	3040					
	Unappropriated Retained Earnings	3045					
	Appropriations of Retained Earnings - Current Pe	eriod 3047					
	Dividends Payable-Preference Shares	3048					
	Dividends Payable-Common Shares	3049					
	Adjustment to Retained Earnings	3055					
	Unappropriated Undistributed Subsidiary Earning	s 3065					
	Non-Utility Shareholders' Equity	3075					
	Shareholders Equity Acct 3046						
	Account Description	Account No	Amount				
	Balance Transferred From Income	3046	0				

Ontario Energy E	Board	2.1.7 - Trial E	Balance		
rch 22, 2013			Julianoo		
	Assets Liabilities and	Income	Sub-	Trial Balance Sur	nmary
earch	Equity	Statement	Accounts		Sut
Q "	Clicking Save or Apply will not autom SUMMARY/SUBMIT tab, scroll to the click the SAVE button.				
AQ	Sales of Electricity				
r Cases	Account Description	A	ccount No	Amount	
ıbmit Smart Meter Filings	Residential Energy Sales	40	06		
ase Documents	Commercial Energy Sales	40	10		
	Industrial Energy Sales	40	15		
ubmit RRR Filing	Energy Sales to Large Users	40	20		
0P: View Work-In-	Street Lighting Energy Sales	40	25		
rogress Application	Sentinel Lighting Energy Sales	40	30		
OP Application	General Energy Sales	40	35		
	Other Energy Sales to Public Authorities	40	40		
ubmit an Application	Energy Sales to Railroads and Railways	40	45		
Submit Other Documents	Revenue Adjustment	40	50		
	Energy Sales for Resale	40	55		
	Interdepartmental Energy Sales	40	60		
	Billed WMS	40	62		
	Billed One-Time	40	64		
	Billed NW	40	66		
	Billed CN	40	68		
	Billed - LV	40	75		
	Revenue from Services-Distribution				
	Account Description		Account No	Amount	
	Distribution Services Revenue		4080		
	Retail Services Revenues		4082		
	Service Transaction Requests (STR) Reve	nues	4084		
	SSS Administration Revenue		4086		
	Electric Services Incidental to Energy Sale	s	4090		
	Revenue from Services-Transmission				
	Account Description	Accour	nt No	Amount	
	Transmission Charges Revenue	4105			
				1	_

ario Energy Board	🗧 E 2.1.7 - Trial B	alance				
22, 2013						
h Assets Liabilities and Equity	Income Statement	Sub- Accounts	Trial Balance Summar S			
Other Operating Revenues						
Account Description		Account No	Amount			
Interdepartmental Rents		4205				
Rent from Electric Property		4210				
Other Utility Operating Income		4215				
Other Electric Revenues		4220				
Late Payment Charges		4225				
Sales of Water and Water Power		4230				
Miscellaneous Service Revenues		4235				
Provision for Rate Refunds		4240				
Government Assistance Directly C	redited to Income	4245				
Other Income / Deductions						
Account Description		Account N	lo Amount			
Regulatory Debits		4305				
Regulatory Credits		4310				
Revenues from Electric Plant Leas	Revenues from Electric Plant Leased to Others					
Expenses of Electric Plant Leased	Expenses of Electric Plant Leased to Others					
Special Purpose Charge Recovery						
Revenues from Merchandise Jobb	Revenues from Merchandise Jobbing, Etc.					
Costs and Expenses of Merchandi	sing Jobbing, Etc.	4330				
Profits and Losses from Financial	Instrument Hedges	4335				
Profits and Losses from Financial	Profits and Losses from Financial Instrument Investments					
Gains from Disposition of Future U	se Utility Plant	4345				
Losses from Disposition of Future	Use Utility Plant	4350				
Gain on Disposition of Utility and O	Other Property	4355				
Loss on Disposition of Utility and O	Other Property	4360				
Gains from Disposition of Allowand	Gains from Disposition of Allowances for Emission					
Losses from Disposition of Allowar	nces for Emission	4370				
Revenues from Non-Utility Operati	ons	4375				
Expenses of Non-Utility Operations	Expenses of Non-Utility Operations					
Non-Utility Rental Income		4385				
Miscellaneous Non-Operating Inco	ome	4390				
Rate-Payer Benefit Including Intere	est	4395				
Earsign Evaluation Caine and Loss	es, Including Amortization	n 4398				
Foleigh Exchange Gains and Loss						
Investment Income						
	4	Account No	Amount			

ntario Energ	v Board	7 Trial Date		
	E 2.1.	7 - Trial Bala	ince	
h 22, 2013 rch	Assets Liabilities and Equity	Income Statement	Sub- Accounts	Trial Balance Summan Su
	Generation Expenses - Operation		Hooding	
	Account Description	Acc	ount No	Amount
	Operation Supervision and Engineering	4505		
	Fuel	4510		
	Steam Expense	4515		
	Steam From Other Sources	4520		
	Steam TransferredCredit	4525		
	Electric Expense	4530)	
	Water For Power	4535		
	Water Power Taxes	4540		
	Hydraulic Expenses	4545		
	Generation Expense	4550		
	Miscellaneous Power Generation Expenses	4555		
	Rents	4560		
	Allowances for Emissions	4565		
	Account Description Maintenance Supervision and Engineering		Account N 4605	o Amount
	Maintenance Supervision and Engineering	Maintenance Supervision and Engineering 4605		
	Maintenance of Structures		4610	
	Maintenance of Boiler Plant		4615	
	Maintenance of Electric Plant		4620	
	Maintenance of Reservoirs, Dams and Waterv	vays	4625	
	Maintenance of Water Wheels, Turbines and C	Generators	4630	
	Maintenance of Generating and Electric Plant		4635	
	Maintenance of Miscellaneous Power General	tion Plant	4640	
	Other Power Supply Expenses			
	Account Description	Accoun	t No	Amount
	Power Purchased	4705		
	Charges-WMS	4708		
	Cost of Power Adjustments	4710		
	Charges-One-Time	4712		
	Charges-NW	4714		
	System Control and Load Dispatching	4715		
	Charges-CN	4716		
	Other Expenses	4720		
	Competition Transition Expense	4725		
	Rural Rate Assistance Expense	4730		

E 2.1.7 - Trial Balance		
Assets Liabilities and Income Equity Statement Acco	Sub- Ti ounts	rial Balance S
Transmission Expenses - Operation		
Account Description	Account No	Amount
Operation Supervision and Engineering	4805	
Load Dispatching	4810	
Station Buildings and Fixtures Expenses	4815	
Transformer Station Equipment - Operating Labour	4820	
Transformer Station Equipment - Operating Supplies and Expense	4825	
Overhead Line Expenses	4830	
Underground Line Expenses	4835	
Transmission of Electricity by Others	4840	
Miscellaneous Transmission Expense	4845	
Rents	4850	
Transmission Expenses - Maintenance		
Account Description	Account No	Amount
Maintenance Supervision and Engineering	4905	
Maintenance of Transformer Station Buildings and Fixtures	4910	
Maintenance of Transformer Station Equipment	4916	
Maintenance of Towers, Poles and Fixtures	4930	
Maintenance of Overhead Conductors and Devices	4935	
Maintenance of Overhead Lines - Right of Way	4940	
Maintenance of Overhead Lines - Roads and Trails Repairs	4945	
Maintenance of Overhead Lines - Snow Removal from Roads and Trails	4950	
Maintenance of Underground Lines	4960	
Maintenance of Miscellaneous Transmission Plant	4965	
Distribution Expenses - Operation		
Account Description	Account N	lo Amoun
Operation Supervision and Engineering	5005	
Load Dispatching	5010	
Station Buildings and Fixtures Expense	5012	
Transformer Station Equipment - Operation Labour	5014	
Transformer Station Equipment - Operation Supplies and Expenses	5015	
Distribution Station Equipment - Operation Labour	5016	
Distribution Station Equipment - Operation Supplies and Expenses	5017	
Overhead Distribution Lines and Feeders - Operation Labour	5020	
Overhead Distribution Lines and Feeders - Operation Supplies and Expenses	5025	
	5030	

E 2.1.7 - Trial	Dalanov		
Assets Liabilities and Income E quity Statement	Sul Account	Contraction of the second s	Trial Balance
Underground Distribution Lines and Feeders - Operation	Labour	5040	
Underground Distribution Lines and Feeders - Operation Expenses	Supplies and	5045	
Underground Subtransmission Feeders - Operation		5050	
Underground Distribution Transformers - Operation		5055	
Street Lighting and Signal System Expense		5060	
Meter Expense		5065	
Customer Premises - Operation Labour		5070	
Customer Premises - Materials and Expenses		5075	
Miscellaneous Distribution Expense		5085	
Underground Distribution Lines and Feeders - Rental Pa	id	5090	
Overhead Distribution Lines and Feeders - Rental Paid		5095	
Other Rent		5096	
Distribution Expenses - Maintenance			
Account Description	Acco	ount No	Amount
Maintenance Supervision and Engineering	5105		
Maintenance of Buildings and Fixtures - Distribution Stat	ions 5110	0	
Maintenance of Transformer Station Equipment	5112	1	
Maintenance of Distribution Station Equipment	5114	1	
Maintenance of Poles, Towers and Fixtures	5120	(
Maintenance of Overhead Conductors and Devices	5125		
Maintenance of Overhead Services	5130	0	
Overhead Distribution Lines and Feeders - Right of Way	5135	l.	
Maintenance of Underground Conduit	5145		
Maintenance of Underground Conductors and Devices	5150	(
Maintenance of Underground Services	5155	i	
Maintenance of Line Transformers	5160	<u>(</u>	
Maintenance of Street Lighting and Signal Systems	5165	ļ	
Sentinel Lights - Labour	5170		
Sentinel Lights - Materials and Expenses	5172		
Maintenance of Meters	5175		
Customer Installations Expenses- Leased Property	5178		
Water Heater Rentals - Labour	5185	č	
Water Heater Rentals - Materials and Expenses	5186		
Water Heater Controls - Labour	5190		
Water Heater Controls - Materials and Expenses	5192		
Maintenance of Other Installations on Customer Premise	es 5195		
Other Expenses			
Account Description	Account	No A	Amount
Purchase of Transmission and System Services	5205	[
Transmission Charges	5210	Γ	

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inergy Board E 2	.1.7 - Trial E	Balance		
Assets Liabilities and Equity	Incorne Statement	Sub- Accounts		Trial Balance Summary ar Subri
Billing And Collecting				
Account Description		Account No	An	nount
Supervision		5305		
Meter Reading Expense		5310		
Customer Billing		5315		
Collecting		5320		
Collecting- Cash Over and Short		5325		
Collection Charges		5330		
Bad Debt Expense		5335		
Miscellaneous Customer Accounts Expens	ies	5340		
Community Relations				
Account Description		Accou	nt No	Amount
Supervision		5405		
Community Relations - Sundry		5410		
Energy Conservation		5415		
Community Safety Program		5420		
Miscellaneous Customer Service and Infor	mational Expension	ses 5425		
Sales Expenses				
Account Description	Acco	ount No	Amou	nt
Supervision	5505			
Demonstrating and Selling Expense	5510	1		
Advertising Expense	5515	i		
Miscellaneous Sales Expense	5520)		
Administr and Gen Expenses				
Account Description		Account No	A	mount
Executive Salaries and Expenses				
		5605		
Management Salaries and Expenses		5605 5610		
Management Salaries and Expenses General Administrative Salaries and Exper	ises			
	ises	5610		
General Administrative Salaries and Exper		5610 5615		
General Administrative Salaries and Exper Office Supplies and Expenses		5610 5615 5620		
General Administrative Salaries and Exper Office Supplies and Expenses Administrative Expense Transferred/Credit		5610 5615 5620 5625		
General Administrative Salaries and Exper Office Supplies and Expenses Administrative Expense Transferred/Credit Outside Services Employed		5610 5615 5620 5625 5630		
General Administrative Salaries and Exper Office Supplies and Expenses Administrative Expense Transferred/Credit Outside Services Employed Property Insurance		5610 5615 5620 5625 5630 5630		
General Administrative Salaries and Exper Office Supplies and Expenses Administrative Expense Transferred/Credit Outside Services Employed Property Insurance Injuries and Damages		5610 5615 5620 5625 5630 5635 5635 5640		
General Administrative Salaries and Exper Office Supplies and Expenses Administrative Expense Transferred/Credit Outside Services Employed Property Insurance Injuries and Damages Employee Pensions and Benefits		5610 5615 5620 5625 5630 5635 5645		
General Administrative Salaries and Exper Office Supplies and Expenses Administrative Expense Transferred/Credit Outside Services Employed Property Insurance Injuries and Damages Employee Pensions and Benefits Franchise Requirements		5610 5615 5620 5625 5630 5635 5640 5645 5650		
General Administrative Salaries and Exper Office Supplies and Expenses Administrative Expense Transferred/Credit Outside Services Employed Property Insurance Injuries and Damages Employee Pensions and Benefits Franchise Requirements Regulatory Expenses		5610 5615 5620 5625 5630 5635 5640 5645 5650		
General Administrative Salaries and Exper Office Supplies and Expenses Administrative Expense Transferred/Credit Outside Services Employed Property Insurance Injuries and Damages Employee Pensions and Benefits Franchise Requirements Regulatory Expenses General Advertising Expenses		5610 5615 5620 5625 5630 5635 5640 5645 5650 5655 5660		
General Administrative Salaries and Exper Office Supplies and Expenses Administrative Expense Transferred/Credit Outside Services Employed Property Insurance Injuries and Damages Employee Pensions and Benefits Franchise Requirements Regulatory Expenses General Advertising Expenses Miscellaneous General Expenses		5610 5615 5620 5625 5630 5635 5640 5645 5650 5655 5660 5665		
General Administrative Salaries and Exper Office Supplies and Expenses Administrative Expense Transferred/Credit Outside Services Employed Property Insurance Injuries and Damages Employee Pensions and Benefits Franchise Requirements Regulatory Expenses General Advertising Expenses Miscellaneous General Expenses Rent		5610 5615 5620 5625 5630 5635 5640 5645 5650 5655 5660 5665 5665 56670		
General Administrative Salaries and Exper Office Supplies and Expenses Administrative Expense Transferred/Credit Outside Services Employed Property Insurance Injuries and Damages Employee Pensions and Benefits Franchise Requirements Regulatory Expenses General Advertising Expenses Miscellaneous General Expenses Rent Maintenance of General Plant		5610 5615 5620 5625 5630 5640 5640 5640 5650 5650 5665 5665 5665 5665 5675		
General Administrative Salaries and Exper Office Supplies and Expenses Administrative Expense Transferred/Credit Outside Services Employed Property Insurance Injuries and Damages Employee Pensions and Benefits Franchise Requirements Regulatory Expenses General Advertising Expenses Miscellaneous General Expenses Rent Maintenance of General Plant Electrical Safety Authority Fees		5610 5615 5620 5625 5630 5640 5645 5650 5655 5666 5670 5665 5670 5665 5660 5665 5665 56670 5670 5675 5680		

h 22, 2013		-					
rch	Assets Liabilities and Equity	Inco Statem		Sub-	Trial Balance Summan Summan		
	Amortization Expenses						
	Account Description			Account N	lo Amount		
	Amortization Expense - Property Plan	nt, and Equipme	nt	5705			
	Amortization of Limited Term Electric	Amortization of Limited Term Electric Plant					
	Amortization of Intangibles and Other	Amortization of Intangibles and Other Electric Plant					
	Amortization of Electric Plant Acquisit	ition Adjustment	S	5720			
	Miscellaneous Amortization			5725			
	Amortization of Unrecovered Plant ar	nd Regulatory S	tudy Costs	5730			
	Amortization of Deferred Development	nt Costs		5735			
	Amortization of Deferred Charges	Amortization of Deferred Charges 5740					
	Interest Expenses						
	Account Description	Account Description		Account I	No Amount		
	Interest on Long Term Debt	Interest on Long Term Debt		6005			
	Amortization of Debt Discount and Ex	Amortization of Debt Discount and Expense					
	Amortization of Premium on Debt/Cre	Amortization of Premium on Debt/Credit					
	Amortization of Loss on Reacquired I	Amortization of Loss on Reacquired Debt					
	Amortization of Gain on Reacquired I	Amortization of Gain on Reacquired DebtCredit					
	Interest on Debt to Associated Comp	anies		6030			
	Other Interest Expense			6035			
	Allowance for Borrowed Funds Used	During Constru	ctionCredit	6040			
	Allowance For Other Funds Used Du	Allowance For Other Funds Used During Construction					
	Interest Expense on Capital Lease O	bligations		6045			
	Taxes	1					
	Account Description		Account No	An	nount		
	Taxes Other Than Income Taxes	6	6105				
	Income Taxes	e	3110				
	Provision for Future Income Taxes	e	6115				
	Other Deductions						
	Account Description	Accou	nt No	Amou	nt		
	Donations	6205					
	Life Insurance	6210					
	Penalties	6215					

intanio Energy	Board E 2.1	.7 - Trial B	3alance	
rch 22, 2013				
earch	Assets Liabilities and Equity	Income Statement	Sub- Accounts	Trial Balance Summary and Submit
	Extraordinary Items			
	Account Description	Αссоι	int No	Amount
	Extraordinary Income	6305	[
	Extraordinary Deductions	6310	[
	Income Taxes: Extraordinary Item	6315	[
	Discontinued Operations			
	Account Description		Account No	Amount
	Discontinued Operations - Income/ Gains		6405	
	Discontinued Operations - Deductions/ Losse	s	6410	
	Income Taxes, Discontinued Operations		6415	
	Other Comprehensive Income			
	Account Description	Acco	ount No	Amount

March 22, 2013			
Search	Assets Liabilities and Income Sub- Equity Statement Accounts	Trial B	alance Summary Su
	Sub-Accounts		10124
	Account Description	Account No	Amount
	Sub-account Deferred IFRS Transition Costs	1508	
AQ	Sub-account IFRS Transition Costs Variance	1508	
ly Cases	Sub-account Incremental Capital Charges	1508	
ubmit Smart Meter Filings	Sub-account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit	1508	
ase Documents	Sub-account Stranded Meter Costs	1555	
ubmit RRR Filing	Sub-account HST / OVAT Input Tax Credits (ITCs)	1592	
OP: View Work-In-	Sub-account Principal Balances Approved in 2012	1595	
rogress Application	Sub-account Carrying Charges Approved in 2012	1595	
OP Application	Sub-account Carrying Charges for Net Principal in 2012	1595	×
	Sub-account Generation Facility Assets	2075	
ubmit an Application	Sub-account Generation Facility Liabilities	2285	
Submit Other Documents	Sub-account Generation Facility Liabilities	2325	
	Sub-account Generation Facilities	3075	20.
	Sub-account Generation Facility Revenues	4375	
	Sub-account Generation Facility Expenses	4380	
	Sub-account LEAP Funding	6205	

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Ontario Energy Bo	E 2.1.7 - Trial Balance
March 22, 2013	
Search	Assets Liabilities and Income Sub- Trial Balance Summary and Equity Statement Accounts Submi
	Clicking Save or Apply will not automatically submit this filing. To SUBMIT this filing, click on the SUMMARY/SUBMIT tab, scroll to the end of the page, select Yes in the Submit drop down then click the SAVE button.
FAQ	Assests Current Assets
My Cases	
Submit Smart Meter Filings	Inventory
Case Documents	
Submit RRR Filing	Non-current Assets
SOP: View Work-In-	
Progress Application	Other Assets and Deferred Charges
SOP Application	Capital Assets
Submit an Application	
Submit Other Documents	Accumulated Amortization
	Net Assets
	Liabilities and Equity
	Non-current Liabilities
	Current Liabilities
	Other Liabilities Deferred Credit & Long term debt
	Shareholders' Equity
	Net Liabilities and Equity
	Revenues
	Sales of Electricity
	Revenues from Services
	Other Operating Revenues
	Other Income / Deductions
	Investment Income
	Total Revenues

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	Expenses
	Generation Expenses
	Other Power Supply Expenses
	Transmission Expenses
	Distribution Expenses
	Other Evanses
	Other Expenses
	Billing Collecting
	Community Relations
	Sales Expenses
	Administration General Expenses
	Amortization Expense
	Interest Expense
	Taxes
	Other Deductions
	Extraordinary Items
	Discontinued Operations
	Total Expenses
	Profit / Loss
	Final Total/Balancing Factor
	Trial Balance Total Excluding accounts 1605, 3046, 7005, 7010, 7020, 7025 & 7030 and sub-accounts
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March 22, 2013			
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	Report Summary		
	Filing Due Year	Filing Form Name	RRR Filing No
~~~			
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FAQ		Licence Type	Status
My Cases	Report Version	Extension Granted	Extension Deadline
Submit Smart Meter Filings			
Case Documents	Filing Due Date	Reporting From	Reporting To
Submit RRR Filing			
SOP: View Work-In-	Submitted On	SubmitterName	Expiry Date
Progress Application			
SOP Application			*
	IMPORTANT NOTICE AND INSTRUC		-
Submit an Application	The E 2.1.7 Trial Balance is char "Accounting Standard Menu Sele	nged to provide two separate trial b ection" drop-down menu below.	alances, as shown in the
Submit Other Documents		depending on the accounting stands and regulatory accounting and repor	
	The two separate E 2.1.7 Trial B	lalances are as follows:	
	1. Canadian GAAP / Accounting	Standards for Private Enterprises (	ASPE) / US GAAP
	2. Modified International Financia	al Reporting Standards	
	Distributors shall use one of the a	above E 2.1.7 Trial Balances for the	e 2012 reporting year.
		ng Standards for Private Enterprise s (2011) trial balance with minor ch nt 1589, RSVAGA).	
	Distributors using Canadian GAA reporting purposes shall also use	AP, ASPE, or approved to use US G e this trial balance.	GAAP for ratemaking and
	The "Modified International Finar reporting.	ncial Reporting Standards" (MIFRS)	trial balance is new for 2012
		is provided for those distributors wh e rate application (e.g., 2012 distribu	
		MIFRS-based trial balance for repo Standards" in the "Accounting Star	
	This trial balance is based on the Procedures Handbook.	e chart of accounts (Article 210) in t	the revised 2012 Accounting

	13 Assets	Liabilities and	Income	Sub-	Trial Balance Summary and
<ol> <li>Debit amounts are reported as positive numbers and credit amounts are reported as negative numbers.</li> <li>Account values are auto-populated to 0. To delete a value that should have been blank you must delete the value and enter 0.</li> <li>If the trial balance does not balance, you will receive an error message when trying to save. Under the TRAL BALANCE SUMMARY'S SUBMIT tab, the Final Total/balancing factor value should be 0 in order to balance.</li> <li>Clicking Save will not automatically submit this filing. To submit this filing, click on the SUMMARY SUBMIT tab, scroll to the end of the page, select Yes in the Submit drop down then click the Save button.</li> <li>The Print All button will print all tabs.</li> <li>The reporting of sub-accounts is required in the "Sub-Accounts" tab. The reporting includes all Board-approved sub-accounts is provided for reporting of Account 3090 under Modified International Financial Reporting Standards.</li> <li>The following instruction is provided for reporting of Account 3090 for the current year, add the sum of the amount to be included and reported in Account 3090 for the current year, add the splicabile.</li> <li>There may have been an amount reported for the prior years' Accumulated OCI in the previous year's RRR 2.1.7 submission (e.g. included in other accounts of the 3000 series is nee Account 3090 was not then available).</li> <li>If this is the case, the distributor will need to adjust such an amount of the Accumulated OCI amount now being included and reported in Account 3090.</li> <li>The absence of such adjustment may result in the trial balance not balancing to zero. Refer to Article 220 (page 109) of the revised 2012 Accounting Procedures Handbook for the description of Account 3090.</li> <li>After selection of the accounting standard, click on the "Trial Balance Summary and Submit" tab, select "No' for Submit, then click "Save" and then the accounts will be generated.</li> </ol>	Asses			CALCULATION OF A DESCRIPTION OF A DESCRI	Submit
<ul> <li>numbers.</li> <li>2. Account values are auto-populated to 0. To delete a value that should have been blank you must delete the value and enter 0.</li> <li>3. If the trial balance does not balance, you will receive an error message when trying to save. Under the TRIAL BALANCE SUMMARY &amp; SUBMIT tab, the Final Total/balancing factor value should be 0 in order to balance.</li> <li>4. Clicking Save will not automatically submit this filing. To submit this filing, click on the SUMMARY/SUBMIT tab, scroll to the end of the page, select Yes in the Submit drop down then click the Save button.</li> <li>5. The Print All button will print all tabs.</li> <li>6. The reporting of sub-accounts is required in the "Sub-Accounts" tab. The reporting includes all Board-approved sub-accounts.</li> <li>7. The following instruction is provided for reporting of Account 3090 under Modified International Financial Reporting Standards.</li> <li>The Other Comprehensive Income (OCI) 7000 account series amounts are not included in the net totaling of the trial balance.</li> <li>To determine the amount to be included and reported in Account 3090 for the current year, add the sum of the 7000 accounts (if annitrable) but the nei or year's Accumulated OCI amount (if applicable).</li> <li>There may have been an amount reported for the prior year's Accumulated OCI amount (if applicable).</li> <li>If this is the case, the distributor will need to adjust such an amount of the Accumulated OCI amount now being included and reported in Account of the Accumulated OCI amount now being included and reported in Account 3090.</li> <li>The absence of such adjustment may result in the trial balance not balancing to zero. Refer to Article 220 (page 109) of the revised 2012 Accounting Procedures Handbook for the description of Account 3090.</li> <li>After selection of the accounting standard, click on the "Trial Balance Summary and Submit" tab, select "No" for Submit, then click "Save" and then the accounts will be generated.</li> <li>You will not be abl</li></ul>	Instructions				
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<ul> <li>totaling of the trial balance.</li> <li>To determine the amount to be included and reported in Account 3090 for the current year, add the sum of the 7000 accounts (if annlicable) plus the prior year's Accumulated OCI amount (if applicable).</li> <li>There may have been an amount reported for the prior years' Accumulated OCI in the previous year's RRR 2.1.7 submission (e.g. included in other accounts of the 3000 series since Account 3090 was not then available).</li> <li>If this is the case, the distributor will need to adjust such an amount of the Accumulated OCI included in the other account(s) of the 3000 series to offset the Accumulated OCI amount now being included and reported in Account 3090.</li> <li>The absence of such adjustment may result in the trial balance not balancing to zero. Refer to Article 220 (page 109) of the revised 2012 Accounting Procedures Handbook for the description of Account 3090.</li> <li>After selection of the accounting standard, click on the "Trial Balance Summary and Submit" tab, select "No" for Submit, then click "Save" and then the accounts will be generated.</li> <li>You will not be able to change the accounting standard once you have made your selection.</li> </ul>	50000000000000000000000000000000000000		led for reporting of <i>i</i>	Account 3090 unde	r Modified International
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Accounting Standard Menu Selection	You will not be	e able to change the	accounting standard	l once you have m	ade your selection.
	Accounting	Standard Menu S	Selection		

Assets Liabilities and Inc E quity States	ome nent A	Sub- ccounts	Trial Balance Summary an Submi
Current Assets			
Account Description		Account No	Amount
Cash	ŕ	1005	
Cash Advances and Working Funds		1010	
Interest Special Deposits		1020	
Dividend Special Deposits	·	1030	
Other Special Deposits	-	1040	
Term Deposits	ŀ	1060	
Current Investments	ŕ	1070	
Customer Accounts Receivable	ŕ	1100	
Accounts Receivable - Services	ŕ	1102	
Accounts Receivable - Recoverable Work	,	1104	
Accounts Receivable - Merchandise Jobbing, etc.	i	1105	
Other Accounts Receivable	í	1110	
Accrued Utility Revenues	!	1120	
Accumulated Provision for Uncollectible Accounts	Credit	1130	
Interest and Dividends Receivable		1140	
Rents Receivable		1150	
Notes Receivable		1170	
Prepayments	-	1180	
Miscellaneous Current and Accrued Assets		1190	
Accounts Receivable from Associated Companies		1200	
Notes Receivable from Associated Companies	!	1210	
Inventory			
Account Description	Accou	nt No 🛛 🗛	Amount
Fuel Stock	1305		
Plant Materials and Operating Supplies	1330		
Merchandise	1340	L	
Non Rate-Regulated Materials and Supplies	1350	L	
Non-Current Assets			
Account Description		Account N	No Amount
Non-Current Investments in Non-Associated Comp	anies	1405	
Finance Lease Receivable		1407	
Long Term Receivable - Street Lighting Transfer		1408	
Other Special or Collateral Funds		1410	
Sinking Funds		1415	
Unamortized Debt Expense		1425	

Energy Board E 2.1.7 - Trial Bala		
Assets Liabilities and Income		ial Balance S
E quity Statement	Accounts	
Losses	1455	
Other Non-Current Assets	1460	
Portfolio Investments - Associated Companies	1480	
Investment in Equity - Accounted Joint Venture	1481	
Investment in Associated Companies - Significant Influence	1485	
Investment in Subsidiary Companies	1490	
Deferred Taxes - Non-Current Assets	1495	
Other Assets and Deferred Charges		
Account Description	Account No	Amount
Unrecovered Plant and Regulatory Study Costs	1505	
Other Regulatory Assets	1508	
Preliminary Survey and Investigation Charges	1510	
Emission Allowance Inventory	1515	
Emission Allowances Withheld	1516	
RCVARetail	1518	
Special Purpose Charge Assessment Variance Account	1521	
Miscellaneous Deferred Debits	1525	
Deferred Losses from Disposition of Utility Plant	1530	
Renewable Connection Capital Deferral Account	1531	
Renewable Connection OM&A Deferral Account	1532	
Renewable Generation Connection Funding Adder Deferral Acc	ount 1533	
Smart Grid Capital Deferral Account	1534	
Smart Grid OM&A Deferral Account	1535	
Smart Grid Funding Adder Deferral Account	1536	
Unamortized Loss on Reacquired Debt	1540	
RCVASTR	1548	
LV Variance Account	1550	
Smart Meter Capital and Recovery Offset Variance Account	1555	
Smart Meter OM&A Variance Account	1556	
Deferred Payments in Lieu of Taxes	1562	
Contra Asset - Deferred Payments In Lieu of Taxes	1563	
Board-Approval CDM Variance Account	1567	
LRAM Variance Account	1568	
Extraordinary Event Costs	1572	
Deferred Rate Impact Amounts	1574	
IFRS-CGAAP Transitional PP&E Amounts	1575	
CGAAP Accounting Changes	1576	
RSVAWMS	1580	
RSVAONE-TIME	1582	
RSVANW	1584	
RSVACN	1586	
RSVAPOWER	1588	
RSVAGA	1589	
PILs and Tax Variance for 2006 and Subsequent Years	1592	

	- MIFRS	Log Off My Pi	rofile My Portal Help	
Ontario Energ	y Board	2.1.7 - Trial Balan	ce	
rch 22, 2013				
earch	Assets Liabilities and Equity	Income Statement A	Sub- Trial Balance Accounts	e Summary ar Subri
	Electric Plant and Service - Detailed			
	Account Description	Account No	Amount	
		No Records		
	A.Intangible Plant			
	Account Description	Account No	Amount	
	Organization	1606		
	Franchises and Consents	1608		
	Capital Contributions Paid	1609		
	Miscellaneous Intangible Plant	1610		
	Computer Software	1611		
	Land Rights	1612		
	B.Generation Plants	Account	t No Amount	
	Account Description	1615		
	Land Rights	1615		
	Buildings and Fixtures	1620		
	Leasehold Improvements	1630		
	Boiler Plant Equipment	1635		
	Engines and Engine-Driven Generators	1640		
	Turbogenerator Units	1645		
	Reservoirs, Dams and Waterways	1650		
	Water Wheels, Turbines and Generators	1655		
	Roads, Railroads and Bridges	1660		
	Fuel Holders, Producers and Accessories	1665		
	Prime Movers	1670		
	Generators	1675		
	Accessory Electric Equipment	1680		
	Miscellaneous Power Plant Equipment	1685		
	C.Transmission Plant			
	Account Description	Account I	No Amount	
	Land	1705		
	Land Rights	1706		
	Buildings and Fixtures	1708		
	Leasehold Improvements	1710		
	Station Equipment	1715		
	Towers and Fixtures	1720		
	Poles and Fixtures	1725		
	Overhead Conductors and Devices	1730		
	Underground Conduit	1735		
	Underground Conductors and Devices	1740		
	Roads and Trails	1745		

h 22, 2013	Board	E 2.1.7 - Trial B		
irch	Assets Liabilities and Equity		Sub- Accounts	Trial Balance Summary a Sub
	D.Distribution Plant		101000000000	12005
	Account Description		Account I	No Amount
	Land		1805	
	Buildings and Fixtures		1808	
	Leasehold Improvements		1810	
	Transformer Station Equipment - N	Normally Primary above 50	kV 1815	
	Distribution Station Equipment - N	ormally Primary below 50	kV 1820	
	Storage Battery Equipment		1825	
	Poles, Towers and Fixtures		1830	
	Overhead Conductors and Device	s	1835	
	Underground Conduit		1840	
	Underground Conductors and Dev	vices	1845	
	Line Transformers		1850	
	Services		1855	
	Meters		1860	
	Other Installations on Customer's	Premises	1865	
	Leased Property on Customer Pre	emises	1870	
	Street Lighting and Signal System		1875	
	E.General Plant		Account No	Amount
	Account Description		Account No	Amount
	land		1005	
	Land		1905	
	Buildings and Fixtures		1908	
	Buildings and Fixtures Leasehold Improvements		1908 1910	
	Buildings and Fixtures Leasehold Improvements Office Furniture and Equipment		1908 1910 1915	
	Buildings and Fixtures Leasehold Improvements Office Furniture and Equipment Computer Equipment - Hardware		1908 1910 1915 1920	
	Buildings and Fixtures Leasehold Improvements Office Furniture and Equipment Computer Equipment - Hardware Transportation Equipment		1908 1910 1915 1920 1930	
	Buildings and Fixtures Leasehold Improvements Office Furniture and Equipment Computer Equipment - Hardware Transportation Equipment Stores Equipment		1908 1910 1915 1920 1930 1935	
	Buildings and Fixtures         Leasehold Improvements         Office Furniture and Equipment         Computer Equipment - Hardware         Transportation Equipment         Stores Equipment         Tools, Shop and Garage Equipment		1908         1910         1915         1920         1930         1935         1940	
	Buildings and Fixtures Leasehold Improvements Office Furniture and Equipment Computer Equipment - Hardware Transportation Equipment Stores Equipment Tools, Shop and Garage Equipme Measurement and Testing Equipme		1908         1910         1915         1920         1930         1935         1940         1945	
	Buildings and Fixtures         Leasehold Improvements         Office Furniture and Equipment         Computer Equipment - Hardware         Transportation Equipment         Stores Equipment         Tools, Shop and Garage Equipment         Measurement and Testing Equipment         Power Operated Equipment		1908         1910         1915         1920         1930         1935         1940         1945         1950	
	Buildings and Fixtures         Leasehold Improvements         Office Furniture and Equipment         Computer Equipment - Hardware         Transportation Equipment         Stores Equipment         Tools, Shop and Garage Equipment         Measurement and Testing Equipment         Power Operated Equipment         Communication Equipment		1908         1910         1915         1920         1930         1935         1940         1945         1950         1955	
	Buildings and Fixtures         Leasehold Improvements         Office Furniture and Equipment         Computer Equipment - Hardware         Transportation Equipment         Stores Equipment         Tools, Shop and Garage Equipment         Measurement and Testing Equipment         Power Operated Equipment         Communication Equipment         Miscellaneous Equipment	nent	1908         1910         1915         1920         1930         1935         1940         1945         1950         1955         1960	
	Buildings and Fixtures         Leasehold Improvements         Office Furniture and Equipment         Computer Equipment - Hardware         Transportation Equipment         Stores Equipment         Tools, Shop and Garage Equipment         Measurement and Testing Equipment         Power Operated Equipment         Communication Equipment	nent	1908         1910         1915         1920         1930         1935         1940         1945         1950         1955	Image: Constraint of the second sec
	Buildings and Fixtures         Leasehold Improvements         Office Furniture and Equipment         Computer Equipment - Hardware         Transportation Equipment         Stores Equipment         Tools, Shop and Garage Equipment         Measurement and Testing Equipment         Power Operated Equipment         Communication Equipment         Miscellaneous Equipment	tomer Premises	1908         1910         1915         1920         1930         1935         1940         1945         1950         1955         1960	
	Buildings and Fixtures         Leasehold Improvements         Office Furniture and Equipment         Computer Equipment - Hardware         Transportation Equipment         Stores Equipment         Tools, Shop and Garage Equipment         Measurement and Testing Equipment         Power Operated Equipment         Communication Equipment         Miscellaneous Equipment         Load Management Controls - Cust	tomer Premises	1908         1910         1915         1920         1930         1935         1940         1945         1950         1955         1960         1970	
	Buildings and Fixtures         Leasehold Improvements         Office Furniture and Equipment         Computer Equipment - Hardware         Transportation Equipment         Stores Equipment         Tools, Shop and Garage Equipment         Power Operated Equipment         Communication Equipment         Miscellaneous Equipment         Load Management Controls - Cust         Load Management Controls - Utilit	tomer Premises	1908         1910         1915         1920         1935         1940         1945         1950         1955         1960         1975	Image: Constraint of the second sec

22, 2013	Board E 2.1.7 - Trial Balance		
1	Assets Liabilities and Income Equity Statement Acc	Sub-	Trial Balance Summa
	Other capital Assets	ounts	
	Account Description	Account No	Amount
	Property Under Finance Leases	2005	
	Electric Plant Purchased or Sold	2010	
	Experimental Electric Plant Unclassified	2020	
	Electric Plant and Equipment Leased to Others	2030	
	Electric Plant Held for Future Use	2040	
	Completed Construction Not Classified Electric	2050	
	Construction Work in ProgressElectric	2055	
	Electric Plant Acquisition Adjustment	2060	
	Other Electric Plant Adjustment	2065	
	Other Utility Plant	2070	
	Non Rate-Regulated Utility Property Owned or Under Finance Lease	s 2075	
	Accumulated Amortization		
	Account Description	Account	No Amount
	Accumulated Depreciation of Electric Utility Plant - Property, Plant an Equipment	nd 2105	
	Accumulated Amortization of Electric Utility Plant - Intangibles	2120	
	Accumulated Amortization of Electric Plant Acquisition Adjustment	2140	
	Accumulated Depreciation of Other Utility Plant	2160	
	Accumulated Depreciation of Non Rate-Regulated Utility Property	2180	

Assets       Liabilities and Equity       Intelligence         Search       Clicking Save or Apply will not automatically so SUMMARY/SUBMIT tab, scroll to the end of to click the SAVE button.         AQ       Account Description         Account Description       Accounts Payable         Customer Credit Balances       Customer Deposits         Dividends Declared       Miscellaneous Current and Accrued Liabilities         Notes and Loans Payable       Accounts Payable to Associated Companies         Debt Retirement Charges (DRC) Payable       Transmission Charges Payable         Rubmit Other Documents       Debt Retirement Charges (DRC) Payable         Rubmit Other Documents       Current Long Term Debt         OMERS - Current       Non-OMERS - Current         Accrued Interest on Long Term Debt       Matured Interest on Long Term Debt         Obligations Under Finance Leases - Current       Obligations Under Finance Leases - Current         Accrual for Taxes Payments in Lieu of Taxes, Etc.       Non-Current Liabilities         Account Description       Accrual for Taxes Payments in Lieu of Taxes, Etc.	ubmit this filing. To 3 he page, select Yes 221 222 222 223 223 224 224 224 224 224 224	SUBMIT this fi in the Submit Count No A Count No A	
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Account Description	Account	No Amount
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Account Description	Account No	Amou

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	Account Description		Account No	Amount
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	SSS Administration Revenue		4086	
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	Account Description	Accou	nt No	Amount
	Transmission Charges Revenue	4105		

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Account Description	Account	No Amou
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505		
510		
515		
4520		
525		
530		
535		
540		
545		
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4555		
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4716		

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Assets Liabilities and Income Equity Statement Acc	Sub- Tr ounts	ial Balance :
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Load Dispatching	4810	
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Transmission of Electricity by Others	4840	
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Maintenance of Transformer Station Equipment	4916	
Maintenance of Towers, Poles and Fixtures	4930	
Maintenance of Overhead Conductors and Devices	4935	
Maintenance of Overhead Lines - Right of Way	4940	
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Operation Supervision and Engineering	5005	
Load Dispatching	5010	
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Underground Distribution Lines and Feeders - Operation Supplies and	0040	
Underground Distribution Lines and Feeders - Operation Supplies and Expenses	5050	
Underground Distribution Lines and Feeders - Operation Supplies and		

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Customer Premises - Operation Labour		507	0	
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Miscellaneous Distribution Expense		508	35	
Underground Distribution Lines and Feeders	- Rental Paid	509	0	
Overhead Distribution Lines and Feeders - R	ental Paid	509	95	
Other Rent		509	6	
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Account Description		Account	No An	nount
Maintenance Supervision and Engineering		5105		
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	Community Relations				
	Account Description		Accou	nt No	Amount
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	Account Description	Acc	ount No	Amo	unt
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	Account Description		Account No		Amount
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	Independent Market Operator Fees and	Penalties	5685	Ī	
	OM&A Contra		5695	[	
	Amortization Expenses				
	Account Description		Accou	int No	Amount
	Depreciation Expense - Property Plant,	and Equipment	5705		
	Amortization of Limited Term Electric Pl	ant	5710		
	Amortization of Intangible Assets		5715		
	Amortization of Electric Plant Acquisition	n Adjustments	5720		
	Miscellaneous Depreciation		5725		
	Amortization of Unrecovered Plant and	Desulaters Chudud	Costs 5730		

rio Energy B	oard	E	2.1.7 - Trial E	Balance			
2013	Assets Liabilities	and	Income	Si	<b>b</b> -	Trial E	Balance Sur
_		uity	Statement	Accour	nts	101100	
	Account Description				count No	Am	ount
	Interest on Long Term Debt	and Frees		600			
	Amortization of Debt Discount			601			
	Amortization of Premium on De	Amortization of Loss on Reacquired Debt 6020					
	15 92 92 18 18 19 20 20	A		602			
	Amortization of Gain on Reaco			603			
	Other Interest Expense	Companie	65	603			
	Allowance For Borrowing Costs	c Applied t		604		─╞	
	Allowance For Other Borrowing	223					
	Interest Expense on Finance C			604 604			
	Taxes						
	Account Description			Account	No	Amoun	ıt
	Taxes Other Than Income Tax	es	6105				
	Income Taxes		6110				
	Provision for Deferred Taxes -	sion for Deferred Taxes - Income Statement 6115					
	Other Deductions						
	Account Description		Account No		Amount	t	
	Donations		6205				
	Life Insurance		6210				
	Penalties		6215				
	Other Deductions		6225				
	Extraordinary Items						
	Account Description		Account	No	Amou	nt	
	Unusual Income		6305				
	Unusual Deductions		6310				
	Income Taxes, Unusual Items		6315				
	Discontinued Operations						
	Account Description			Account N	lo	Amount	t
	Discontinued Operations - Inco	me/ Gains	5	6405			
	Discontinued Operations - Ded	luctions/ L	osses	6410			
	Income Taxes, Discontinued O	)perations		6415			
	Other Comprehensive Income						
	Account Description				Ac No	count	Amoun
	Available-for-Sale Financial As Comprehensive Income	Available-for-Sale Financial Asset or Cash Flow Hedge - Other			700	05	
	Pension Actuarial Gains or Los Comprehensive Income	ses or Re	emeasurement Adji	ustment - Oth	er 70'	10	
	Current Taxes - Other Compre	hensive Ir	ncome		702	20	
	Deferred Taxes - Other Compre				702		
	Miscellaneous - Other Compre				703		

rch 22, 2013 earch	Assets Liabilities and Income Sub- Equity Statement Accounts	Trial B	alance Summary Su
	Account Description	Account No	Amount
	Sub-account Deferred IFRS Transition Costs	1508	
Q	Sub-account IFRS Transition Costs Variance	1508	
Cases	Sub-account Incremental Capital Charges	1508	
bmit Smart Meter Filings	Sub-account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit	1508	
se Documents	Sub-account Stranded Meter Costs	1555	
bmit RRR Filing	Sub-account HST / OVAT Input Tax Credits (ITCs)	1592	
P: View Work-In-	Sub-account Principal Balances Approved in 2012	1595	
ogress Application	Sub-account Carrying Charges Approved in 2012	1595	
P Application	Sub-account Carrying Charges for Net Principal in 2012	1595	
	Sub-account Generation Facility Assets	2075	
ibmit an Application	Sub-account Generation Facility Liabilities	2285	
ibmit Other Documents	Sub-account Generation Facility Liabilities	2325	
	Sub-account Generation Facilities	3075	
	Sub-account Generation Facility Revenues	4375	
	Sub-account Generation Facility Expenses	4380	
	Sub-account LEAP Funding	6205	

and the second	Log Off My Profile My Portal Help
Ontario Energy B	eard E 2.1.7 - Trial Balance
March 22, 2013	
Search	Assets Liabilities and Income Sub- Equity Statement Accounts Submit
	Clicking Save or Apply will not automatically submit this filing. To SUBMIT this filing, click on the SUMMARY/SUBMIT tab, scroll to the end of the page, select Yes in the Submit drop down then click the SAVE button.
FAQ	Assests
My Cases	Current Assets
Submit Smart Meter Filings	Inventory
Case Documents	
Submit RRR Filing	Non-current Assets
SOP: View Work-In-	
Progress Application	Other Assets and Deferred Charges
SOP Application	Capital Assets
Submit an Application	Accumulated Amortization
Submit Other Documents	
	Net Assets
	Liabilities and Equity
	Non-current Liabilities
	Current Liabilities
	Other Liabilities Deferred Credit & Long term debt
	Shareholders' Equity
	Net Liabilities and Equity
	Revenues
	Sales of Electricity
	Revenues from Services
	Other Operating Revenues
	Other Income / Deductions
	Investment Income
	Total Revenues

and the second	Log Off My Profile My Portal Help
Ontario Energy	E 2.1.7 - Trial Balance
March 22, 2013	
Search	Assets Liabilities and Income Sub- Equity Statement Accounts Submit
	Expenses
	Generation Expenses
	Other Power Supply Expenses
	Transmission Expenses
	Distribution Expenses
	Other Expenses
	Billing Collecting
	Community Relations
	Sales Expenses
	Administration General Expenses
	Amortization Expense
	Interest Expense
	Taxes
	Other Deductions
	Everandinana Hama
	Extraordinary Items
	Discontinued Operations
	Total Expenses
	Profit / Loss
	Final Total/Balancing Factor
	Trial Balance Total Excluding accounts 1605, 3046, 7005, 7010, 7020, 7025 & 7030 and sub-accounts
	Submit?
	* Submit Form
POWERED BY PIV TAL	SAVE SAVE & EXIT PRINT ALL Cancel

# <u>2.1.8</u>

**RRR section:** Commencing on April 30, 2014, a distributor shall provide in the form and manner required by the Board, annually, by April 30, the following information for the preceding calendar year with respect to residential customers and eligible low-income customers:

a) Number of Eligible Low-Income Customer Accounts

i. number of eligible low-income customer accounts at year end.

b) Disconnections for Non-Payment

- i. number of residential customer accounts disconnected for non-payment during the course of the year; and
- ii. number of eligible low-income customer accounts disconnected for non- payment during the course of the year.
- c) Arrears and Arrears Payment Agreements under the Distribution System Code
  - i. number of residential customer accounts in arrears at year end;
  - ii. number of eligible low-income customer accounts in arrears at year end;
  - iii. total dollar amount of arrears for residential customer accounts in arrears at year end;
  - iv. total dollar amount of arrears for eligible low-income customer accounts in arrears at year end;
  - v. number of arrears payment agreements entered into during the course of the year with residential customers;
  - vi. number of arrears payment agreements entered into during the course of the year with eligible low-income customers;
  - vii. total amount of monies owing under arrears payment agreements entered into during the course of the year with residential customers;
  - viii. total amount of monies owing under arrears payment agreements entered into during the course of the year with eligible low-income customers;
  - ix. number of arrears payment agreements with residential customers that were cancelled during the course of the year due to non-payment; and
  - x. number of arrears payment agreements with eligible low-income customers that were cancelled during the course of the year due to non- payment.

d) Write-offs

- i. number of residential customer accounts written-off in whole or in part during the course of the year;
- ii. number of eligible low-income customer accounts written-off in whole or in part during the course of the year;
- iii. total dollar amount of write-offs for residential customer accounts during the course of the year; and
- iv. total dollar amount of write-offs for eligible low-income customer accounts during the course of the year.
- e) Equal Billing and Equal Monthly Payment Plans under the Standard Supply Service Code
  - i. number of residential customer accounts enrolled in equal billing plans at year end;

- ii. number of eligible low-income customer accounts enrolled in equal billing plans at year end;
- iii. number of residential customer accounts enrolled in equal monthly payment plans at year end; and
- iv. number of eligible low-income customer accounts enrolled in equal monthly payment plans at year end.

f) Security Deposits

- i. number of residential customer accounts with security deposits held at year end;
- ii. total dollar amount of security deposits held in respect of residential customers at year end;
- iii. number of eligible low-income customer accounts with security deposits held at year end; and
- iv. total dollar amount of security deposits held in respect of eligible low- income customers at year end.

g) Load Control Devices

- i. number of residential customer accounts where load limiter devices were installed during the course of the year;
- ii. number of eligible low-income customer accounts where load limiter devices were installed during the course of the year;
- iii. number of residential customer accounts where timed load interrupter devices were installed during the course of the year; and
- iv. number of eligible low-income customer accounts where timed load interrupter devices were installed during the course of the year.

#### For the purposes of this section:

- 1. Reporting on information regarding residential customers shall cover all residential customers, including eligible low-income customers; and
- 2. The following definitions apply:

"arrears" means an account that is 30 or more days past the minimum payment period as determined according to section 2.6.3 of the Distribution System Code;

*"eligible low-income customer" means an eligible low-income electricity customer, as defined in sections 1.2, 1.3.2 and 1.3.3 of the Distribution System Code, Retail Settlement Code or Standard Supply Service Code;* 

"equal billing plan" means a billing plan where the amount due in each bill is equalized over the course of the billing periods in the year, which may occur on a monthly, bi-monthly or quarterly basis;

"equal monthly payment plan" means a payment plan where an equalized amount is automatically withdrawn from a customer's account at a financial institution on a monthly basis, followed by a bill on a monthly, bi- monthly or quarterly basis;

*"load control device" has the same meaning as set out in the definition section of the Distribution System Code;* 

*"load limiter device" has the same meaning as set out in the definition section of the Distribution System Code;* 

*"timed load interrupter device" has the same meaning as set out in the definition section of the Distribution System Code.* 

### Due: Apr 30

**Method of filing:** Electronic input form – three separate forms for baseline data from 2010, 2011 and 2012.

### Tips:

- 1. Please note that three separate forms for data pertaining to each year (2010, 2011, and 2012) are provided for input before April 30, 2013 for baseline data. If the baseline data is available, it is necessary to file.
- 2. Please read OEB letter dated March 19, 2013 (Appendix 6) before data input.

22, 2013			
h	Summary		
	Filing Due Year	Filing Form Name	RRR Filing No
1000			
Q"	Reporting Period and Company Name	Licence Type	Status
	Name		Status
	Report Version	Extension Granted	Extension Deadline
ses			
Smart Meter Filings	Filing Due Date	Reporting From	Reporting To
ocuments			
RRR Filing	Submitted On	Submitter Name	Expiry Date
iew Work-In-			
ss Application	Number of Contents Assessed		
pplication	Number of Customer Account Number of residential customer	Number of eligible low-income	
	accounts as at year end (a)	customer account at year end (b)	
t an Application			
t Other Documents	Percentage of residential customers that are low-income	Percentage of non low-income customer accounts at year end (a-	
	qualified at year end(b/a)*100	b)/a*100	
	Comments		
	Disconnected for Non-Payment		
	Number of residential customer	Number of eligible low-income	
	accounts disconnected for non- payment during the course of the	customer accounts disconnected for non-payment during the course	
	year (c)	of the year (d)	
	Percentage of residential customer accounts disconnected for non-	Percentage of eligible low-income customer accounts disconnected	Percent of non low-income customers accounts disconnecte
	payment during the course of the	for non-payment during the course	for non-payment during the cou
	year (c/a)*100	of the year (d/b)*100	of the year (c-d)/(a-b)*1 00
	Comments	L	-

rch 22, 2013	HID-		
	Arrears Arrears (Number of Accounts in Arrears) Number of residential customer accounts in arrears at year end (e)	Number of eligible low-income customer accounts in arrears at year end (f)	
	P ercentage of residential customer accounts in arrears at year end (e/a)*100	Percentage of eligible low-income customer accounts in arrears at year end (f/b)*100	Percentage of non low-income customer accounts in arrears at year end (e-f)/(a-b)*100
	Total Dollar Amount in Arrears Total dollar amount of arrears for residential customer accounts in arrears at year end (g)	Total dollar am ount of arrears for eligible low-income customer accounts in arrears at year end (h)	
	Average dollar amount of arrears per residential customer account in arrears at year end (g/e)	Average dollar amount of arrears per eligible low-income customer account in arrears at year end (h/f)	Average dollar am ount of arrears per non low∔income customer account in arrears at year end (g- h)/(e-f)

#### Log Off My Profile My Portal Help 1000 Ontario Energy Board E 2.1.8 March 22, 2013 Arrears Agreements Number of Arrears Payment Agreements Number of arrears payment Number of arrears payment agreements entered into during agreements entered into during the course of the year with the course of the year with eligible residential customers (i) low-income customers (j) Percentage of arrears payment Percentage of arrears payment Percentage of arrears payment agreements entered into during agreements entered into during agreements entered into during the the course of the year with the course of the year with eligible course of the year with non lowresidential (i/a)*100 low-income customers (j/b)*100 income customers (i-j)/(a-b)*100 Total amount of monies owning Total amount of monies owing under arrears payment agreement under arrears payment entered into during the course of agreements entered into during the year with residential customers the course of the year with eligible low-income customers (I) (k) Average dollar amount of monies Average dollar amount of monies owing per eligible low-income owing per non low-income Average dollar amount of monies owing per residential customer customer entered into an arrears customer entered into arrears agreement during the course of agreement during the course of entered into an arrears agreement during the course of the year (k/i) the year (I/j) the year (k-l)/(i-j) Number of arrears payment Number of arrears payment agreements with residential agreements with eligible lowcustomers that were cancelled income customers that were during the course of the year due cancelled during the course of the to non-payment (m) year due to non-payment (n) Percentage of non low-income Percentage of residential customer Percentage of eligible low-income customer arrears agreements arrears agreements cancelled customer arrears agreements cancelled during the course of the during the course of the year due cancelled during the course of the year due to non-payment (m-n/(ito non-payment (m/i) *100 year due to non-payment (n/j)*100 j)*100 Comments

1 22, 2013			
	Write-offs Number of residential customer	Number of eligible low-income	
	accounts written off in whole or in part during the course of the year (o)	customer accounts written off in whole or in part during the course of the year (p)	
	Percentage of residential customer accounts written off in whole or in	Percentage of eligible low-income customer accounts written off in	Percentage of non low-income customer accounts written off
	part during the course of the year (o/a)*100	whole or in part during the course of the year $(p/b)^{*100}$	during the course of the year (o- p)/(a-b)*100
	Total dollar amount of write offs for residential customer accounts during the course of the year (q)	Total dollar amount of write-offs for eligible low-income customer accounts during the course of the year (r)	
	Average dollar amount written off per residential customer account which was written off during the course of the year $(q/0)$	Average dollar amount written off per eligible low-income customer account which was written off during the course of the year (r/p)	Average dollar amount written off per non low-income customer account which was written off during the course of the year (q- r)/(o-p)

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Ontario Energy B	oard		E 2.1.8					
March 22, 2013								
	Equal Billing and Equal Pa	ayment Pla	ns					
	What is the billing frequency your residential customers Monthly Has your utility extended it billing plan or equal payme to residential customers en with an electricity retailer (y no) Number of residential custo accounts enrolled in equal plans at year end (s)	sy for sequal nt plan arolled yes or omer	What is the your reside Monthly Number of customer a equal billin	e billing free ential custor f eligible low accounts er g plans at y eligible low	w-income nrolled in year end (t)	your res Quarter	the billing frequidential custom y	
	Percent of residential custo accounts enrolled in an eq billing plan at year end (s/a Number of residential custo accounts enrolled in equal payment plans at year end	ual a)*100 omer monthly	customer a equal billin (t/b)*100	f eligible low accounts er f eligible low	rrolled in an ear end w-income nrolled in	custome	er accounts enr ling plan at ye	rolled in an
	Percentage of residential c accounts enrolled in an eq monthly payment plan at ye (u/a) *100 Comments	ual	customer a	accounts er thly payme	e low-income nrolled in an nt plan at	custome equal m	age of non low r accounts enr onthly paymen i (u-v)/(a-b)*10	rolled in an t plan at

rch 22, 2013			
	Security Deposits		
	Number of residential customer accounts with security deposits held at year end (w)	Number of eligible low-income customer accounts with security deposits held at year end (x)	
	Percentage of residential customer accounts with security deposits held at year end (w/a)*100	Percentage of eligible low-income customer accounts with security deposits held at year end (x/b) *100	Percentage of non low-income customer accounts with security deposits held at year end (w-x/(a- b) *100
	Total dollar amount of security deposits held in respect of residential customers at year end (y)	Total dollar amount of security deposits held in respect of eligible low-income customer accounts at year end (z)	
	Average amount of security deposit per residential customer account with a deposit held at year end (y/w)	Average amount of security deposit per eligible low-income customer account with a deposit held at year end (z/x)	Average amount of security depos per non low-income customer account with a deposit held at yea end (y-z)/(w-x)

		Log Off My Profile	My Portal Help
Ontario Energy E	Board	E 2.1.8	
March 22, 2013			
	Load Control Number of residential customer accounts where load limiter devices were installed during the course of the year (y) Percentage of residential customer accounts where a load limiter device was installed during the course of the year (y/a)*100	Number of eligible low-income customer accounts where load limiter devices were installed during the course of the year (z)	Percentage of non low-income customer accounts where a load limiter device was installed during the course of the year (y-z)/(a- b)*100
	Number of residential customer accounts where timed load interrupter devices were installed during the course of the year (aa) Percentage of residential customer accounts where a timed load interrupter device was installed during the course of the year (aa/a) *100 Comments	Number of eligible low-income customer accounts where timed load interrupter devices were installed during the course of the year (bb) Percentage of eligible low-income customer accounts where a timed load interrupter device was installed during the course of the year (bb/b)*100	Percentage of eligible non low- income customer accounts where a timed load interrupter device was installed during the course of the year (aa-bb)/(a-b)*100
PIV TAL		SAVE SA	AVE & EXIT Print Cancel

# <u>2.1.9</u>

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# <u>2.1.10</u>

**RRR section:** A distributor shall provide in the form and manner required by the Board, annually, by April 30, information on affiliate arrangements and transactions for the preceding calendar year, as follows:

- a) For each affiliate with which the distributor has or had an Affiliate Contract for the provision of a service, resource, product or use of asset from the distributor to the affiliate: (i) the name of the affiliate; (ii)the number of Affiliate Contracts with the affiliate; and (iii) the total annual dollar value of all transactions under each such Affiliate Contract;
- b) for each affiliate with which the distributor has or had an Affiliate Contract for the provision of a service, resource, product or use of asset to the distributor from the affiliate: (i) the name of the affiliate; (ii) the number of Affiliate Contracts with the affiliate; and (iii) the total annual dollar value of all transactions under each such Affiliate Contract; and
- c) the highest total dollar value of all financial support to all affiliates outstanding at any time during the reporting period.

For the purposes of this section:

"Affiliate Contract" means a contract between a distributor and an affiliate, and includes a Services Agreement;

"financial support" means any form of financial support to an affiliate, including a loan to, a guarantee of indebtedness of and an investment in the securities of the affiliate; and

"Services Agreement" means an agreement between a distributor and its affiliate for the purposes of section 2.2 of the Affiliate Relationships Code for Electricity Distributors and Transmitters.

#### Due: Apr 30

#### Method of filing: Electronic input form

**Content**: The number as well as the total dollar value of all contracts (or service agreements) for the purchase and sale (purchase and sale reported separately) of service(s) entered into with an affiliate. Also, the highest amount of financial support provided to all affiliates at any time during the year.

A comment box is provided for additional explanations.

### New on form: NA

Tip: NA

**Example:** The reporting distributor has 5 contracts for provision of services to affiliate ABC. The dollar value of transactions under each of the five contracts is:

Contract 1 - \$100,000 Contract 2 - \$200,000 Contract 3 - \$300,000 Contract 4 - \$400,000 Contract 5 - \$500,000

Total of all 5 contracts - \$1,500,000

Affiliate contracts (Distributor to Affiliate)

+	Name of Affiliate	Number of contracts with the affiliate	Total annual dollar value of transactions for each contract with affiliate	
	ABC	5	1,500,000	Χ

**Reason(s) for change:** To reflect amendments made to the Affiliate Relationships Code for Electricity Distributors and Transmitters revised March 15, 2010.

Ontario Energy B	loard	Log Off My Profile	
Ontario Energy E	Odi u	E2.1.10 AffiliateTransa	action Distribution
Search	Report Summary Filing Due Year Reporting Period and Company Name	Filing Form Name	RRR Filing No
FAQ	Report Version	Extension Granted	Extension Deadline
Submit RRR Filing			
SOP Application	Filing Due Date	Reporting From	Reporting To
SOP: View Work-In-	Submitted On	Submitter Name	Expiry Date
Progress Application My Cases	Submitted Off		
My Cases Case Documents	Instructions		
Submit Smart Meter Filings Submit an Application	To delete a value that should h	ally submit this filing. To SUBM	IIT this filing, scroll to the end of the
Submit Other Documents	Affiliate contracts (Distributor To A	(fillate)	
	- Name of Number contra affiliate the affiliate		r value of transactions for h affiliate
			×
			×
	Affiliate contracts (Affiliate to Distr	ibutor)	
	· 나 · · · · · · · · · · · · · · · · · ·	acts with Total annual dolla each contract with	r value of transactions for h affiliate
			×
			×
	Total Value		
	Highest total value of financial suppor	t to affiliates outstanding	
	Comments		
	Submit? Submit Form		
ΡΙΥΑΤΛΙ		SAVE	SAVE & EXIT PRINT Cancel

# <u>2.1.11</u>

### RRR section:

A distributor shall provide in the form and manner required by the Board, annually, by April 30, a list of retailers who have service agreements with the distributor at the end of the preceding calendar year. The list shall indicate retailers for whom the distributor provides billing other than in the form of distributor-consolidated billing.

Due: Apr 30

Method of filing: Electronic input form

**Content:** Name of all retailers doing business with the distributor, confirmation that they have a service agreement with the distributor, and an indication of billing option in place with the retailer if different from distributor consolidated billing.

#### New on form: NA

Tip:

 Retailer trade names have been provided on the OEB Industry website alongside the corresponding licence name and number (http://www.ontarioenergyboard.ca/html/licences/all_tradenames_read.cfm).

### Example(s): None

Reason(s) for change: NA

ALL THE			Off My Profile My Portal Help
Ontario Energy Bo	ard	E2.1.11 Reta	ailer Service Agreements
March 25, 2013			
Search	Report Summary		
	Filing Due Year	Filing Form Name	e RRR Filing No
	Reporting Period and Com Name	pany Licence Type	Status
FAQ	Report Version	Extension Granted	d Extension Deadline
My Cases			
Submit Smart Meter Filings	Filing Due Date	Reporting From	Reporting To
Case Documents			
Submit RRR Filing	Submitted On	Submitter Name	Expiry Date
SOP: View Work-In-			
Progress Application	Instruction		
SOP Application		options split billing" column	blank indicates that the retailer is on distributor
Submit an Application			filing. To SUBMIT this filing, scroll to the end of
Submit Other Documents	the page, select Yes in	n the Submit drop down the	en click the SAVE button.
	🕂 Retailer name	Has agreement	Billing options split billing
		No Re	ecords
	Submit?		
	* Submit Form		
ΡΙΥΔΤΛΙ			SAVE SAVE & EXIT PRINT Cancel

# <u>2.1.12</u>

This section has been deleted.

# <u>2.1.13</u>

**RRR section:** A distributor shall provide in the form and manner required by the Board, annually, by April 30, the uniform system of account balances mapped and reconciled to the audited financial statements.

Due: Apr 30

Available for input: NA

Method of filing: Email - in Excel and PDF formats

**Content:** Spreadsheet showing the trial balance submitted under RRR section 2.1.7 mapped and reconciled to the audited financial statements.

New on form: NA

Tips:

- 1. The complete mapping under this requirement consists of two parts:
  - Part 1: The first part should show which trial balance accounts are grouped together to form the financial statement groupings on the audited financial statements. Please see example below.
  - Part 2: The second part should list the trial balance accounts in sequence and mention the financial statement grouping as seen on the audited financial statements for each trial balance account. Please see example below.
- 2. Both parts mentioned above are required for a complete submission.

# Example(s):

Part 1:

Account	B/S Section	B/S Line Grouping	G/L Account Description	Current Year	Balance Sheet
Assets					
1100	Current Asset	Receivables	Customer Accounts Receivable	2,248,177.24	
1102	Current Asset	Receivables	Accounts Receivable - Customer	(29,675.84)	
1104	Current Asset	Receivables	Accounts Receivable - Retailers	1,615,013.57	
1110	Current Asset	Receivables	Other Accounts Receivable	914,760.52	
1130	Current Asset	Receivables	Accumulated Provision for Uncollectible AccountsCred	(236,900.00)	
1150	Current Asset	Receivables	Rents Receivable	62,355.75	
2290	Current Asset	Receivables	Commodity Taxes	(716,354.02)	3,857,377.22
1120	Current Asset	Unbilled revenue Accounts Receivable - Unbilled Revenue Accrual		3,452,866.48	3,452,866.48
1330	Current Asset	Inventory	Plant Inventory	427,863.01	427,863.01
1180	Current Asset	Prepaids	Prepaid Expenses	303,127.21	303,127.21
					8,041,233.92
1805	Asset	Property and equipment	Land	273,769.89	
1810	Asset	Property and equipment	Leasehold Improvements	86,252.00	
1820	Asset	Property and equipment	Distribution Station	4,431,284.54	
1830	Asset	Property and equipment	Poles, Towers and Fixtures	8,331,729.12	
1835	Asset	Property and equipment	Overhead Conductors and Devices	12,001,819.41	
1840	Asset	Property and equipment	Underground Conduit	1,810,440.17	
1845	Asset	Property and equipment	Underground Conductors and Devices	11,561,170.57	
1850	Asset	Property and equipment	Pole Transformers	1,041,519.71	
1851	Asset	Property and equipment	Padmount Transformers	7,094,018.41	
1855	Asset	Property and equipment	OH Services	862,642.71	
1856	Asset	Property and equipment	UG Services	2,848,864.62	
1860	Asset	Property and equipment	Meters	187,025.96	
1875	Asset	Property and equipment	Street Lighting and Signal Systems	7,645.42	
1905	Asset	Property and equipment	Land	201,049.00	
1908	Asset	Property and equipment	Building & Furniture	737,784.56	
1915	Asset	Property and equipment	Office Furniture & Equipment	294,398.84	
1920	Asset	Property and equipment	Computer Hardware	872,058.72	
1930	Asset	Property and equipment	Transportation Equipment	836,915.40	
1935	Asset	Property and equipment	Stores Equipment	30,118.42	
1940	Asset	Property and equipment	Tools, Shop & Garage Equipment	469,385.73	
1945	Asset	Property and equipment	Measurement and Testing Equipment	23,690.49	
1980	Asset	Property and equipment	System Supervisory Equipment	1,324,905.81	
1995	Asset	Property and equipment	Contributed Capital	(7,193,540.13)	
2105	Asset	Property and equipment	Accumulated Depreciation - Property and Equipment	(26,108,259.41)	22,026,689.96

### Part 2:

	nce by Account	FIG Line Coursing	OIL As a sumt Descening intern	0
Account	F/S Section	F/S Line Grouping	G/L Account Description	Current Year
1005	Current Liability	Bank indebtedness	Cash	-
1010	Current Liability	Bank indebtedness	Cash Advances and Working Funds	-
1040	Current Liability	Bank indebtedness	Other Special Deposits	-
1100	Current Asset	Receivables	Customer Accounts Receivable	2,248,177.24
1102	Current Asset	Receivables	Accounts Receivable - Services	(29,675.84
1104	Current Asset	Receivables	Accounts Receivable - Recoverable Work	1,615,013.57
1110	Current Asset	Receivables	Other Accounts Receivable	914,760.52
1110	Current Liability	Payables and accruals	Payable - OPA	(50,872.28
1120	Current Asset	Unbilled revenue	Accrued Utility Revenues	3,452,866.48
1130	Current Asset	Receivables	Accumulated Provision for Uncollectible AccountsCred	(236,900.00
1150	Current Asset	Receivables	Rents Receivable	62,355.75
1180	Current Asset	Prepaids	Prepayments	303,127.21
1330	Current Asset	Inventory	Plant Materials and Operating Supplies	427,863.01
1405	Asset	Long term investment	Long Term Investments in Non-Associated Companies	21,720.64
1410	Current Liability	Bank indebtedness	Other Special or Collateral Funds	-
1460	Asset	Future income taxes	Other Non-Current Assets	1,635,000.00
1508	Asset	Regulatory assets	Other Regulatory Assets	118,459.91
1518	Asset	Regulatory assets	RCVA Retail	17,330.03
1521	Asset	Regulatory assets	MEI Special Purpose Charge Account	40,119.75
1548	Asset	Regulatory assets	RCVA STR	74,802.11
1550	Liability	Regulatory liabilities	LV Variance Account	(382,047.18
1555	Asset	Regulatory assets	Smart Meter Capital	1,965,571.92
1556	Asset	Regulatory assets	Smart Meter Expense Contra Account	256,814.38
1562	Asset	Regulatory assets	Deferred Payments in Lieu of Taxes	(721,162.09
1563	Asset	Regulatory assets	Deffered PILs Contra Account	721,162.09
1580	Liability	Regulatory liabilities	RSVA Wholesale Market Services	(318,758.10
1582	Liability	Regulatory liabilities	RSVA One Time	93,936.14
1584	Liability	Regulatory liabilities	RSVA Network	(70,771.80
1586	Liability	Regulatory liabilities	RSVA Connection	(151,161.44
1588	Liability	Regulatory liabilities	RSVA Power	95,184.86
1595	Asset	Regulatory assets	Recovery of regulatory assets	494,779.98
1805	Asset	Property and equipment	Land	273,769.89
1806	Asset	Intangible assets	Land Rights	988,463.63
1810	Asset	Property and equipment	Leasehold Improvements	86,252.00
1820	Asset	Property and equipment	Distribution Station	4,431,284.54
1830	Asset	Property and equipment	Poles, Towers and Fixtures	8,331,729.12
1835	Asset	Property and equipment	Overhead Conductors and Devices	12,001,819.41
1840	Asset	Property and equipment	Underground Conduit	1,810,440.17
1840	Asset	Property and equipment	Underground Conductors and Devices	11,561,170.57
1845		Property and equipment	Pole Transformers	1,041,519.71
1850	Asset		Padmount Transformers	
1851	Asset Asset	Property and equipment Property and equipment	OH Services	7,094,018.41

# Reason(s) for change: NA

# <u>2.1.14</u>

**RRR section:** A distributor shall provide in the form and manner required by the Board, annually, by April 30, the following net metering and embedded generation information for the preceding calendar year:

- a) Number of net metered generators (as defined in the DSC), broken down by renewable energy source.
- b) Total installed capacity (kW) of all net metered generators.
- c) Number of embedded generation facilities connected to the distributor's distribution system, excluding those counted in (a) above.
- d) Total installed capacity (kW) of the embedded generators referred to in (c) above.

#### Due: Apr 30

### Available for input: Mar 1

#### Method of filing: Electronic input form

**Content:** This section requires reporting of the number of net metered generators and their installed capacity in kW. These net metered generators are distinct from generators financed under RESOP, or FIT contracts. The required information is broken down into the following categories by type: wind, water, solar and biomass.

In addition, the total number and installed capacity of all embedded generation facilities, excluding net metered facilities reported under sub-sections a) and b), are also required.

#### New on form: NA

#### Tips:

- 1. Net metering accounts which have been converted to RESOP or FIT accounts should not be reported in the first table where net metering facilities are reported.
- 2. Embedded generation facilities, including FIT, microFIT, RESOP and all others which have not been reported under sub-sections a) and b) should be included in sub-sections c) and d) of the requirement.

### Example(s): None

### Reason(s) for change: NA

Ontario Energy B	Board	E 2.1.14 Net Me	y Profile My Portal Help
Search	Filing Due Year Filing Description and Company Name	Filing Form Name	RRR Filing No Status
FAQ Submit RRR Filing	Report Version	Extension Granted Reporting From	Extension Deadline
SOP Application SOP: View Work-In- Progress Application	Submitted On	Submitter Name	Expiry Date
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Submit an Application Submit Other Documents			Total Installed Capacity (kW)
	Total installed capacity (kW)	of the embedded generators	referred to in the box above.
	Submit Form Submit Form	]	
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# <u>2.1.15</u>

**RRR section:** A distributor shall provide in the form and manner required by the Board, quarterly, on the last day of the month following the quarter end, for each month in the quarter, the following information:

- a) For renewable energy generation facilities that have a name-plate rated capacity of greater than 10 kW:
  - i. the number of Connection Impact Assessments ("CIA") completed in the quarter;
  - ii. the total name-plate rated capacity (in kW) of the renewable energy generation facilities for which CIAs were completed as reported under (i) above;
  - iii. of the CIAs completed as reported under (i) above, the number that were completed within the applicable timeline prescribed by Ontario Regulation 326/09 made under the Electricity Act, 1998; and
  - iv. of the number of CIAs completed as reported under (i) above, the number that were not completed within the applicable timeline prescribed by Ontario Regulation 326/09 made under the Electricity Act, 1998.
- b) For renewable energy generation facilities that have a name-plate rated capacity of less than or equal to 10kW:
  - i. the number of Offers to Connect made; and
  - ii. the total name-plate rated capacity (in kW) of the renewable energy generation facilities for which Offers to Connect were made as reported under (i) above.

Due: Feb 28, May 31, Aug 31, Nov 30

#### Method of filing: Electronic input form

**Content:** This requirement was created to capture the information required by the provincial government under Ontario Regulation 326/09 (Mandatory Information re Connections) made on September 9, 2009. It requires the number of connection impact **assessments completed** in the quarter, by month. It further requires the installed capacity of the completed assessments, and requires the number of completed assessments which met the timeline prescribed by legislation, as well as the number of completed assessments that took longer.

The section also asks for the number of **offers made** to connect micro generation facilities in the quarter, by month, and the installed capacity of these facilities.

#### New on form: NA

### Tips:

- 1. See Appendix 5 for Ontario Regulation 326/09 filed on September 9, 2009.
- 2. This section does not require reporting on how many generators were actually connected or operating.
- Please report the offers to connect made in the month in the "Number of Offers to Connect Micro (<= 10kW)" column. This is **not** a cumulative number, but an incremental number for the current reporting month only.

### Example:

### <u>October</u>

Distributor completed 9 Connection Impact Assessments within the quarter, and all were completed within 150 days of the application being received by the distributor. Each of these projects had a capacity of 15kW.

The Distribution also received 5 applications for connection of micro-generation facilities (<=10kW). Of these 4 offers were made for connection of micro renewable facilities with a total combined capacity of 1 kW.

### November

Distributor completed 7 Connection Impact Assessments within the quarter, and all were completed within 150 days of the application being received by the distributor. Each of these projects had a capacity of 15kW.

The Distribution also received 5 applications for connection of micro-generation facilities (<=10kW). Of these 4 offers were made for connection of micro renewable facilities with a total combined capacity of 1 kW.

### December

Distributor completed 6 Connection Impact Assessments within the quarter, and 5 of the assessments were completed within 150 days of the application being received by the distributor, however 1 was completed within 180 days. Each of these projects had a capacity of 15kW.

The Distribution also received 5 applications for connection of micro-generation facilities (<=10kW). Of these 4 offers were made for connection of micro renewable facilities with a total combined capacity of 1 kW.

### Reporting:

Time Period (Month)	Number of Connection Impact (CIA) Completed in this Quarter (>10 kW)	Total kW Renewable Facilities (>10kW)	within time	completed after time	Number of Offers to Connect Micro (<= 10kW)	Total kW Micro
October	9	135	9	0	4	1
November	7	105	7	0	4	1
December	6	90	5	1	4	1

### Reason(s) for change: NA

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Ontario Energy Bo	bard	<u> </u>	E 2.1.1	5 Generato	or Connecti	on		
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	Generator	<b>Connection Detail</b>						
Submit an Application		Number of		Number of	Number of	Number of		
Submit Other	Time Period	Connection Impact (CIA)	Total kW Renewable	CIA completed	CIA completed	Offers to	Total kW	
Documents	(Month)	Completed in	Facilities	within time	after time	Connect Micro (<=	Micro	
		this Quarter (>10 kW)	(>10kW)	prescribed (>10kW)	prescribed (>10kW)	10kW)		
	January							
	February							
	March							
	Total kW F	Connection Impact (CIA) Renewable Facilities (>10 CIA completed within tim CIA completed after time Offers to Connect Micro flicro (<= 10kW) Form	kW) he prescribed (>1	0kW)				
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# <u>2.1.16</u>

**RRR section:** A distributor shall provide in the form and manner required by the Board, annually, by April 30, the following information related to the provision of Low-income Energy Assistance program (LEAP) emergency financial assistance n the preceding calendar year:

a) LEAP funds, in total and broken down as follows:

- i. funds provided by the distributor to social agencies for LEAP emergency financial assistance;
- ii. unused funds carried forward from the previous year(s); and
- iii. funds received by the distributor's social agency partner(s) from non-distributor sources (i.e. donations) that were earmarked for, and used to top up, the LEAP emergency financial assistance funds.

Funds received by the distributor from a third party or from the distributor's shareholder(s) (i.e., not funded from distribution revenues) as a donation and then provided by the distributor to its social agency partner(s) shall be reported under item (iii)

Funds received under the terms of the settlement of the class action proceeding regarding late payment penalties should not be included in any of the above.

b) LEAP funds disbursed, in total and broken down as follows:

- i. money allocated for agency administration and program delivery;
- ii. grants provided to the distributor's customers; and
- iii. grants provided to customers of licensed unit sub-metering providers operating in the distributor's service area, including the distributor if licensed as such.
- c) The month in which LEAP funds were depleted.

d) Number of applicants for LEAP emergency financial assistance, in total and broken down as follows:

- i. applicants that were the distributor's customers; and
- ii. applicants that were customers of licensed unit sub-metering providers operating in the distributor's service area, including the distributor if licensed as such.

e) Number of LEAP emergency financial assistance applicants assisted, in total and broken down as follows:

- i. applicants who were approved for and received assistance that were customers of the distributor; and
- ii. applicants who were approved for and received assistance that were customers of unit sub-metering providers operating in the distributor's service area, including the distributor if licensed as such.

f) Number of LEAP emergency financial assistance applicants denied, in total and broken down as follows:

- i. applicants that were customers of the distributor and that applied for assistance but were not approved; and
- ii. applicants that were customers of unit sub-metering providers operating in the distributor's service area, including the distributor if licensed as such, and that applied for assistance but were not approved.

- g) Average grant per accepted applicant assisted, as follows:
  - i. average grant amount allocated per applicant, for applicants that were customers of the distributor;
  - ii. average grant amount allocated per applicant, for applicants that were customers of unit sub-metering providers operating in the distributor's service area; including the distributor if licensed as such; and
  - iii. average grant amount allocated per applicant, measured across customers referred to in both (i) and (ii).

h) Confirmation that the distributor's social agency partner(s) has/have adhered to the processes and requirements set out in the LEAP Emergency Financial Assistance Program Manual.

Due: Apr 30,

#### Method of filing: Electronic input form

**Content:** The information collected in this form is compiled by the distributor from reports received from social service agency partners regarding financial assistance provided under the LEAP program.

Information asked for includes: source of LEAP funds, how the funds were spent, and the number of applicants who applied for funding, and were assisted or denied. It asks for the month in which the LEAP funds were depleted.

The input form auto-calculates the average grant disbursed per accepted LEAP application. Finally, it asks for the distributor's confirmation that the LEAP Emergency Financial Assistance Manual was adhered to by the social agency partner(s) of the distributor.

**New on form:** Dollar amount of unused funds carried forward from the previous year(s).

# Tips:

- 1. For details of the consultation please refer to EB-2008-0150 (link: <u>http://www.ontarioenergyboard.ca/OEB/Industry/Regulatory+Proceedings/Policy+Initiati</u> <u>ves+and+Consultations/Consultation+on+Energy+Issues+-+Low+Income/LEAP+-</u> <u>+Financial+Assistance+Working+Group</u>)
- 2. Please refer to the LEAP Emergency Financial Assistance Program Manual for further information (link: <u>http://www.ontarioenergyboard.ca/OEB/ Documents/EB-2008-0150/LEAP EFA%202012%20Manual 20120217.pdf</u>)
- 3. Some utilities have received Late Payment Penalty (LPP) funds to supplement their LEAP funding. LEAP funds and LPP funds are considered separate funds by the Board and by the United Way Toronto, the administrators of the LPP funds. LPP funds are not reported to the Board as part of the LEAP RRR Filing Requirements.
- 4. Distributors are required to report LEAP funding in its entirety for 2011. If the LEAP funds were depleted mid-year, this information should be entered in the form under "Month in which LEAP funds were depleted".

## Example(s): None

Reason(s) for change: NA

# Ontario Energy Board

#### Log Off My Profile My Portal Help

E 2.1.16 LEAP Emergency Financial Assistance

#### March 22, 2013

Search	Summary				
**************************************	Filing Due Year	Filing Form	n Namie F	RRR Filing No	
	Reporting Period and Compa Name	ny Licence Ty	vne s	Status	
FAQ	Report Version	Extension	Granted E	Extension Deadline	
My Cases					
Submit Smart Meter Filings	Filing Due Date	Reporting	from F	Reporting to	
Case Documents					
Submit RRR Filing	Submitted On	Submitter	Namie E	Expiny Date	
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Submit Other Documents					
	LEAP funds received from:			Jnused funds from	provious.
	Distributor	Non distrit		/ear(s)	previous
	Total funds received				
			ird party or from the distrib	outor's sharehold	der(s) (i.e.,
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		na ana amin'ny Estados - New A	ributor to its social agency		
	Note: Funds received ur late payment penalties s		e settlement of the class a ed in any of the above	iction proceeding	g regarding
	inte payment penantes s		cam any or the above.		
	LEAP funds disbursed for:				
	E	Grants to	Grants to unit sub-		
	Agency administration and program delivery	distributor	metered customers**	Total grants disbursed	Total funds disbursed
	and program delivery	customers	_		
				0.00	0.00
	Total unused funds				
	F und s depleted				
	* Month in which LEAP fund:	swere depleted			
	Number of LEAP applicants	who were:			
	Distributor customers	Units	ub-metered customers**		Total
					0
	Number of applicants assist	ad who ware			
	Number of applicants assist		notorod quat-marit	Tetal	naintad
	Distributor customers	Unit sub-t	netered customers [™]	Total as	ssisted 0

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Ontario Energy E	Board	E 2.1.16 LEAP Emergency Fina	ncial Assistance
March 22, 2013			
	Number of applicants denied w	ho were:	
	Distributor customers	Unit sub-metered customers [™]	Total denied
			0
	Average grant per accepted app	licant for:	
	Distributor customers	Unit Sub metered customers** Overa	III average
		mers of licensed unit sub-metering providers on sluding the distributor if licensed as such.	operating in the
	Adherence to manual		
	Confirm process requirements	Reporting period and com	pany name
		agency partner(s) has/have adhered to the p	
	Exceptions	LEAP Emergency Financial Assistance Progra	im Manual.
	Description of Exceptions		
	Submit?		
	* Submit Form		
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# 2.2 Certification

#### RRR sections:

2.2.1 A distributor shall provide in the form and manner required by the Board, annually, by April 30, a self-certification statement signed by the chief executive officer of the utility confirming that the chief executive officer is satisfied that the utility has complied with the Affiliate Relationships Code for Electricity Distributors and Transmitters.

**Due:** Apr 30

**Method of filing:** Electronic input form or hard copy (optional)

**Content:** This requirement certifies compliance with the Affiliate Relationships Code.

**New on form:** Only one form is now required, with only one signature from the CEO required certifying compliance with all aspects of the Affiliate Relationships Code. No signature from any other officer is required.

Tips: None

Example(s): None

**Reason(s) for change:** This requirement has been simplified by replacing the three different certifications with one all-inclusive certification, and by requiring only one signature instead of two.

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SOP: View Work-In-						
Progress Application	Any Affiliates					
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	has complied in full with the Transmitters during the Cale		ationships C	ode for Ele	ctricity Dist	ributors and
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	compliance					
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APPENDIX 1

# **Electronic User Form**

#### Instructions:

- 1. Where applicable, fill this application with the appropriate information
- Save the document and send it to your company key contact (for OEB)
   Key contact then sends it as an email attachment to: Ejiro Winthorpe ejiro.winthorpe@ontarioenergyboard.ca Telephone: 416-544-5170
- 4. For new users, OEB will call the applicant within **seven business days** to give the user id/password

Contact Information						
Company Name	Licence Number	Energy Type				
Address and Street Number						
City	Province	Postal Code	Country			
Phone	Email	Company Contact				

New RRR User							
First Name Initial		Initial	Last Name		Email Address		
Job Title RRR Filer Ch		Chief E	Executive Officer	Chief Regulatory Officer			
Type of Acces	e of Access RRR Reporting Smart Meter Reporting		Both				

Delete a User & Limiting Access							
First Name		Initial	Last Name				
Delete a User from one Account	Restrict Access to RRF	R Only	Restrict Access to SMTOU Only				

#### Comments:

Ontario Energy Board P.O. Box 2319 27th. Floor 2300 Yonge Street Toronto ON M4P 1E4 Telephone: 416- 481-1967 Facsimile: 416- 440-7656 Toll free: 1-888-632-6273 Commission de l'énergie de l'Ontaro C.P. 2319 27e étage 2300, rue Yonge Toronto ON M4P 1E4 Téléphone; 416- 481-1967 Télécopieur: 416- 440-7656 Numéro sans frais: 1-888-632-6273



## BY E-MAIL AND WEB POSTING

# February 17, 2010

To: All Licensed Electricity Distributors All Licensed Electricity Transmitters All Licensed Retailers The Independent Electricity System Operator All Rate-Regulated Natural Gas Distributors All Licensed Gas Marketers All Other Interested Parties

# Re: Process for Revising Data Filed under the Board's Reporting and Record Keeping Requirements

Compliance with the Board's reporting and record-keeping requirements ("RRR") is an important part of a regulated entity's legal obligations. The Board uses and relies on RRR data for a variety of purposes, and expects that regulated entities will ensure that their data is reported on time and is accurate when reported, such that revisions will only be required in exceptional circumstances.

At present, the technical capability exists for regulated entities to make online revisions to their previously reported RRR data. Continuing after-the-fact revisions cause difficulties for the Board in relation to the performance of its mandate, including with respect to completing analyses and making reliable information about the gas and electricity sectors available to interested parties.

The Board has therefore determined that, effective April 30, 2010, it will eliminate the opportunity for online revisions to previously reported RRR data. After due date, the online forms will be closed for editing and will be available to regulated entities exclusively in read-only format.

A regulated entity that wishes to revise previously reported RRR data will be required to make a written request to the Board to that effect, setting out the following: (a) the data to be changed; (b) the reporting period(s) affected; and (c) the reason for the revision, including an explanation as to why the previously reported data was not or is no longer accurate. Revisions will be allowed only if they are material, either in absolute terms or in terms of impact on the regulated entity or the work of the Board. For example, in the case of financial reporting this

would include changes that qualify as prior period adjustments to the audited financial statements. In addition, where data that differs from reported RRR data is accepted and relied upon in a Board proceeding, the regulated entity will be expected to submit a corresponding RRR revision request.

Where a revision is allowed, the relevant online reporting form will be made available to the regulated entity for a limited period of time to allow the entity to input the necessary changes.

Attached as Appendix A to this letter is a template that regulated entities may use to request a revision to their previously reported RRR data. Requests should be submitted by e-mail to the Board Secretary at <u>Board.Secretary@ontarioenergyboard.ca</u>, with a copy to Ejiro Winthorpe at Ejiro.Winthorpe@ontarioenergyboard.ca.

Please contact Ejiro Winthorpe at 416-544-5170 if you have any questions regarding this matter. General inquires should be directed to the Market Operations Hotline at 416-440-7604 or by e-mail addressed to <u>market.operations@ontarioenergyboard.ca</u>. The Board's toll free number is 1-888-632-6273.

Yours truly,

Kirsten Walli Board Secretary

Attachment: Appendix A : Template for RRR Data Revision Request

#### APPENDIX 2

#### APPENDIX A

#### TEMPLATE FOR RRR DATA REVISION REQUEST

Reporting Entity Name:

**Contact Person:** 

Date of Request:

**RRR Section Reference:** 

Filing Name:

Period(s) to which the revision relates:

Data to be changed

As Filed:

As Revised:

Materiality (describe why/how the revision is material)

Reason for the revision, including an explanation of why/how the data as filed was or has become inaccurate. Where the request relates to a revision to RRR data that was accepted and relied upon in a Board proceeding, include the EB number for the proceeding and the date of the relevant decision or order.

# **1 SERVICE QUALITY REQUIREMENTS**

# 7.1 Definitions

In this section 7, the following words have the meanings set out below.

"answered" means connected to a person that is a representative of the distributor. Connection to a voice mailbox or an answering machine, or placing a person in a queue, does not constitute answering.

"customer care telephone number" means any telephone number that is dedicated exclusively to, and given to the public by the distributor for, the purpose of contacting the distributor on matters concerning customer care, including customer account enquiries and other customer service enquiries. Where a distributor does not have a telephone number dedicated exclusively to matters concerning customer care, any telephone number given to the public for the purpose of making enquiries of the distributor shall be deemed to be a "customer care telephone number".

"emergency call" means a call where the assistance of the distributor has been requested by fire, ambulance or police services.

"qualified enquiry" means an enquiry received by a distributor from a customer or representative of a customer pertaining to the customer's existing or prospective service in which a written response is requested by the customer or representative of the customer or determined by the distributor to be necessary. A "qualified enquiry" does not include any of the following, which shall be addressed in accordance with other applicable requirements: cable locate requests; retailer Service Transaction Requests; and enquiries of a general nature not relating specifically to service currently provided to a customer or to a new service being requested by a customer.

"qualified incoming calls" means calls that are received during the regular hours of operation of a distributor's customer call centre and are either:

- (a) telephone calls for which the customer normally reaches a customer service representative directly or has been transferred to a customer care line by a general operator; or
- (b) telephone calls in which the customer has reached the distributor's Interactive Voice Response ("IVR") system and selected the option of speaking to a customer service representative.

The following are not "qualified incoming calls":

- (a) telephone calls that are abandoned by the customer prior to asking for a customer service representative; and
- (b) telephone calls for which the customer elects IVR self-service.

"new service" means a connection that requires an Electric Safety Authority certificate before the connection can be completed. This includes, but is not limited to, connections associated with a service upgrade and connections that involve the installation of an additional meter on the distribution system where no meter previously existed. Solely replacing an existing meter is not a new service.

"service conditions" means any condition that must be satisfied before the service will be provided and may include the payment of connection fees, the signing of an offer to connect, the completion of a distribution system expansion, the delivery of any necessary equipment and the receipt of an electrical safety inspection certificate.

## 7.2 Connection of New Services

- 7.2.1 A connection for a new service request for a low voltage (<750 volts) service must be completed within 5 business days from the day on which all applicable service conditions are satisfied, or at such later date as agreed to by the customer and distributor.
- 7.2.2 A connection for a new service request for a high voltage (>750 volts) service must be completed within 10 business days from the day on which all applicable service conditions are satisfied, or at such later date as agreed to by the customer and distributor.
- 7.2.3 This service quality requirement must be met at least 90 percent of the time on a yearly basis.

## 7.3 Appointment Scheduling

7.3.1 When a customer or a representative of a customer requests an appointment with a distributor, the distributor shall schedule the appointment to take place within 5 business days of the day on which all applicable service conditions are satisfied or on such later date as may be agreed upon by the customer and distributor.

- 7.3.2 Where the appointment in section 7.3.1 requires the presence of the customer or the customer's representative, the distributor shall fulfil the requirements set out in section 7.4.1.
- 7.3.3 Where the appointment in section 7.3.1 does not require the presence of the customer or the customer's representative, the distributor shall arrive for the appointment on the day scheduled under section 7.3.1.
- 7.3.4 This service quality requirement must be met at least 90 percent of the time on a yearly basis.
- 7.3.5 All of the actions set out in:
  - (a) section 7.3.1; and
  - (b) section 7.3.2 or section 7.3.3, as applicable,

must be completed in order to fulfil this service quality requirement.

- 7.3.6 This service quality requirement applies regardless of whether or not the presence of the customer or the customer's representative is required.
- 7.3.7 This service quality requirement does not apply to appointments that are subject to the requirements in sections 7.2.1 and 7.2.2.

## 7.4 Appointments Met

- 7.4.1 When an appointment is either:
  - (a) requested by a customer or a representative of a customer with a distributor ; or
  - (b) required by a distributor with a customer or representative of a customer,

the distributor must offer to schedule the appointment during the distributor's regular hours of operation within a window of time that is no greater than 4 hours (i.e., morning, afternoon or, if available, evening). The distributor must then arrive for the appointment within the scheduled timeframe.

- 7.4.2 This service quality requirement must be met at least 90 percent of the time on a yearly basis.
- 7.4.3 Both of the actions set out in section 7.4.1 must be completed in order to fulfil this service quality requirement.

- 7.4.4 If the distributor arrives at the scheduled appointment within the required time period but the appointment cannot be met because the customer failed to attend the appointment, the distributor may consider the appointment to have been met for the purpose of determining its performance with the standard.
- 7.4.5 This service quality requirement applies to appointments that:
  - (a) require the presence of the customer or the customer's representative;
  - (b) are scheduled to occur at the distributor's office, the customer's premises, business or work site, or at another location agreed to by the distributor and customer; and
  - (c) are a frequently recurring part of the distributor's normal course of business, including, but not limited to, the following:
    - disconnecting and/or reconnecting service to effect maintenance or upgrades;
    - (ii) connecting a new customer;
    - (iii) connecting a new service for an existing customer;
    - (iv) providing underground cable locates;
    - (v) inspections;
    - (vi) gaining access to read or replace an inside meter or to provide the customer with instructions on the proper use of a prepaid meter or similar device; and
    - (vii) appointments that are rescheduled as required by section 7.5.1.

## 7.5 Rescheduling a Missed Appointment

- 7.5.1 When an appointment to which sections 7.3.1, 7.3.3, or 7.4.1 apply is missed or is going to be missed, the distributor must:
  - (a) attempt to contact the customer before the scheduled appointment to inform the customer that the appointment will be missed; and
  - (b) attempt to contact the customer within one business day to reschedule the appointment.
- 7.5.2 This service quality requirement must be met 100 percent of the time on a yearly basis.
- 7.5.3 Both of the actions set out in section 7.5.1 must be completed in order to fulfil this service quality requirement.

- 7.5.4 This requirement does not apply if the appointment is missed due to the failure of the customer or the representative of the customer to attend the appointment.
- 7.5.5 The rescheduled appointment becomes a new appointment for the purposes of sections 7.3.1 or 7.4.1 as appropriate.

#### 7.6 Telephone Accessibility

- 7.6.1 Qualified incoming calls to the distributor's customer care telephone number must be answered within the 30 second time period established under section 7.6.3.
- 7.6.2 This service quality requirement must be met at least 65 percent of the time on a yearly basis.
- 7.6.3 For qualified incoming calls that are transferred from the distributor's IVR system, the 30 seconds shall be counted from the time the customer selects to speak to a customer service representative. In all other cases, the 30 seconds shall be counted from the first ring.

#### 7.7 Telephone Call Abandon Rate

- 7.7.1 The number of qualified incoming calls to a distributor's customer care telephone number that are abandoned before they are answered shall be 10 percent or less on a yearly basis.
- 7.7.2 For the purposes of section 7.7.1, a qualified incoming call will only be considered abandoned if the call is abandoned after the 30 second period established under section 7.6.1 has elapsed.

#### 7.8 Written Response to Enquires

- 7.8.1 A written response to a qualified enquiry shall be sent by the distributor within 10 business days.
- 7.8.2 This service quality requirement must be met at least 80 percent of the time on a yearly basis.
- 7.8.3 The 10 business days shall be counted from the date on which any conditions associated with the enquiry have been satisfied (such as the date of a move where there is a request for a final statement of account) or, if there are no such conditions, from the date of receipt of the enquiry.

- 7.8.4 A distributor may consider a written response to have been sent if the distributor sends a written acknowledgement of receipt of the qualified enquiry and includes a specific date in which a complete response to the qualified enquiry will be provided.
- 7.8.5 A written response shall be deemed to have been sent on the date on which it is faxed, mailed or e-mailed by the distributor.

#### 7.9 Emergency Response

- 7.9.1 Emergency calls must be responded to within 120 minutes in rural areas and within 60 minutes in urban areas.
- 7.9.2 This service quality requirement must be met at least 80 percent of the time on a yearly basis.
- 7.9.3 The definition of "rural" and "urban" should correspond to the municipality's definition.
- 7.9.4 The arrival of a qualified service person on site will constitute a response.

#### 7.10 Reconnection Standards

- 7.10.1 Where a distributor has disconnected the property of a customer for nonpayment, the distributor shall reconnect the property within 2 business days, as defined in section 2.6.7, of the date on which the customer:
  - (a) makes payment in full of the amount overdue for payment as specified in the disconnection notice; or
  - (b) enters into an arrears payment agreement with the distributor referred to in section 2.7.1A.
- 7.10.2 This service quality requirement must be met at least 85 percent of the time on a yearly basis.

# APPENDIX 4

Generic Example - Calculation of R	OE on a Deemed E	Basis	
Regulated net income, as per OEB Trial Balance		\$	1,500,000 A
Adjustment to interest expense - for deemed debt			(34,346) B
Adjusted regulated net income		\$	1,465,654 C
Rate Base: Cost of Power Operating Expenses		\$	50,000,000 6,000,000
Total		\$	56,000,000
Working Capital Allowance % (take appropriate % from last	CoS application)		15%
Total Working Capital Allowance	\$	8,400,000	
Fixed Assets Opening Balance Closing Balance	\$ 29,994,000 \$ 30,478,000	¢	20.220.000
Average Total Rate Base - 2011	\$ 30,236,000	\$ \$	30,236,000
Total Rate Base - 2011		\$	38,636,000 D
Regulated Deemed Equity (40%) Regulated Deemed Debt (60%)		\$ \$	15,454,400 E 23,181,600 F
Regulated Rate of Return on Deemed Equity			<b>9.5%</b> G = C/E
ROE% from most recent Cost of Service application	2009 EDR		8.01%
Difference - maximum deadband 3%			1.47%
Interest adjustment on deemed debt:			
Regulated Deemed Debt - as above Weighted Average Interest Rate	\$ 23,181,600 6.04% \$ 1,400,169		
Interest expense as per the OEB trial balance	1,352,300 \$ 47,869		
Utility Tax rate	28.25%		
Tax effect on interest expense	(13,523)		
·	\$ 34,346 B		

# Please input based on your utility in the grey cells.

#### **ONTARIO REGULATION 326/09**

made under the

#### **ELECTRICITY ACT, 1998**

Made: September 8, 2009 Filed: September 9, 2009 Published on e-Laws: September 11, 2009 Printed in *The Ontario Gazette*: September 26, 2009

#### MANDATORY INFORMATION RE CONNECTIONS

#### Definitions

1. In this Regulation,

- "connection" has the same meaning as in section 1.2 of the Board's Distribution System Code;
- "connection assessment process" means the procedures and the timing associated with each step of the connection process provided for in section 6.2 of the Board's Distribution System Code;

"connection impact assessment" means a connection impact assessment referred to in section 6.2.12 or 6.2.13 of the Board's Distribution System Code.

#### **Connection requirements, distribution systems**

**2.** (1) For the purposes of this Regulation, where a generator is seeking to connect a renewable energy generation facility to a distributor's distribution system, the distributor shall,

- (a) provide the applicable assessment of the renewable energy generation facility's connection application provided for in section 6.2 of the Board's Distribution System Code and shall do so within the time provided in the Code;
- (b) provide the assessment required under clause (a) to the generator within 120 days after the date when the distributor commences the assessment provided for in clause (a), where the applicable connection impact assessment requires the distributor to apply to their host distributor for a connection impact assessment; and
- (c) on behalf of the generator, apply for a connection assessment to the IESO under section 6.1.6 of chapter 4 of the market rules, if the renewable energy generation facility has a name-plate capacity of 10 megawatts or greater.

(2) Where a distributor makes an application to the IESO under clause (1)(c), the IESO shall provide the distributor with an assessment of the impact or

potential impact of the connection on the integrated power system within 150 days after the day the IESO receives the application.

(3) An application for connection assessment is complete when it contains information sufficient to allow a distributor to carry out its connection assessment activities.

(4) A distributor shall meet the time requirements for the connection assessment process that are applicable to the generation facility, given its nameplate capacity, when a generator is seeking to connect a renewable energy generation facility to the distributor's distribution system.

#### **Connection requirements, transmission systems**

**3.** (1) For the purposes of this Regulation, where a generator is seeking to connect a renewable energy generation facility to a transmitter's transmission system, the IESO shall provide, within 150 days after receipt of a complete application for connection assessment,

- (a) the system impact assessment provided for in section 6.1.6 of chapter 4 of the market rules; and
- (b) the customer impact assessment provided for in section 6.4 of the Board's Transmission System Code.

(2) An application for connection assessment is complete when it contains information sufficient to allow both the IESO and the transmitter to carry out their connection assessment activities.

## **Reporting, distributors**

**4.** (1) For the purposes of subsection 25.37 (3) of the Act, the information that the distributor files with the Board shall include,

- (a) the number of connection impact assessments for renewable energy generation facilities with a name-plate capacity of greater than 10 kilowatts and of offers to connect renewable energy generation facilities with a name-plate capacity of 10 kilowatts or less completed or made within the previous quarter; and
- (b) the number of instances where the assessments have not been provided within the time provided for in subsection 2 (1), for each of the connection impact assessments referred to in clause (a) that have been completed by the distributor.

(2) For the purposes of subsection 25.37 (3) of the Act, a distributor shall provide information, to be updated on at least a quarterly basis, to the public regarding the capacity of the distributor's distribution system to accommodate generation from renewable energy generation facilities, including,

(a) voltage level;

- (b) maximum and minimum load;
- (c) fault level;
- (d) available capacity to connect generation; and
- (e) the information required by the Board's Distribution System Code.
- (3) The distributor shall provide the information referred to in subsection
- (2),
- (a) in respect of each of the distribution system's feeder lines that are directly connected to a transformer station that is itself directly connected to a transmission system; and
- (b) in respect of each of the distribution system's feeder lines that are not directly connected to a transformer station that is itself directly connected to a transmission system for which an application has been received from a generator in respect of a renewable energy generation facility with a name-plate capacity of greater than 10 kilowatts.

(4) A distributor shall provide information to the public, and update it at least on a quarterly basis, regarding a listing of current applications for the connection of renewable generation facilities by application date and including the proposed name-plate capacity associated with each renewable energy generation facility in respect of each application.

(5) The distributor shall provide the information referred to in subsection (4) to the public in respect of each feeder line within the distributor's distribution system for which an application has been received from a generator in respect of a renewable energy generation facility with a name-plate capacity of greater than 10 kilowatts.

(6) A distributor shall provide, as soon as is practicable and no later than five days after receipt of a complete application for connection, written notice to all distributors and transmitters whose distribution or transmission systems are impacted by an application to connect to a distributor's distribution system.

#### **Reporting, IESO**

**5.** For the purposes of subsection 25.37 (3) of the Act, the information that the IESO files with the Board shall include,

- (a) the number of assessments completed within the quarter; and
- (b) for each completed assessment, the time between the receipt by the IESO of a completed application for connection and the date that the assessment is issued.

Commencement

6. This Regulation comes into force on the later of the day section 9 of Schedule B to the *Green Energy and Green Economy Act, 2009* comes into force and the day this Regulation is filed.

Ontario Energy Board Commission de l'énergie de l'Ontario



# BY E-MAIL AND WEB POSTING

March 19, 2012

- To: All Licensed Electricity Distributors All Participants in Consultation Processes EB-2007-0722 and EB-2008-0150 All Other Interested Parties
- Re: Consultation on Electricity Reporting and Record Keeping Requirements for Distributors Related to Revised Customer Service Rules Board File: EB-2007-0722

## 1. Introduction

Proposed customer service amendments ("Proposed Amendments") to the Electricity Reporting and Record Keeping Requirements ("Electricity RRR") were issued for comment by the Board on January 30, 2012. The Proposed Amendments took into account comments received from the LEAP Financial Assistance Working Group ("Working Group") on December 15, 2011. The Working Group includes representatives of utilities, ratepayer groups and social service agencies.

Written comments on the Proposed Amendments were received from the Electricity Distributors Association ("EDA"), the Coalition of Large Distributors ("CLD"), Hydro One Networks Inc. ("HONI"), Chatham-Kent Hydro Inc. ("CK") and the Low-income Energy Network ("LIEN"). These comments are available for viewing on the Board's website at <u>www.ontarioenergyboard.ca</u>.

In addition, the Cornerstone Hydro Electric Concepts Association Inc. ("CHEC") called Board staff to indicate that their member utilities had no problems with the Proposed Amendments and were considering implementing them.

#### 2. Adoption of Proposed Amendments

After considering the comments received, the Board has determined that the only change required to the Proposed Amendments is the addition of a definition of accounts in "arrears" for reporting purposes.

The Electricity RRR Customer Service Amendments adopted by the Board (the "Final Amendments") are set out in Attachment A to this letter. Attachment B sets out, for information purposes, a comparison version of the Final Amendments relative to the January 2012 Proposed Amendments.

#### 3. Summary of Stakeholder Comments

#### 3.1 Comments from Electricity Distributors

CLD, HONI, CK and CHEC had no concerns with the Proposed Amendments. Comments were provided on the definition of arrears and on how to track load control device usage. These are addressed below. The EDA did not comment on the specific reporting requirements.

Although CLD and EDA did not anticipated that the proposed reporting requirements would have significant incremental implementation costs, the EDA was concerned that the reporting requirements resulting from several OEB consultations could become cumbersome for utilities. Implementation costs are discussed in section 3.5 below.

#### Definition of Residential Customer Account in Arrears

The Board's January 30, 2012 letter proposed for comment two alternative definitions: A distributor could treat a residential customer account as being "in arrears", for Electricity RRR reporting purposes, any time after the 16-day minimum payment period provided under section 2.6.3 of the Distribution System Code has elapsed.

The Board was aware that the above approach of defining customer accounts in arrears will capture a significant number of customers who are simply a few days late in paying their bills. As a result, the Board invited comments on an alternative approach where distributors, as part of their normal business practice, undertake internal analysis of customer accounts in arrears that are more than 30 or 60 days past due.

The CLD commented that residential customer accounts in arrears that are more than 30 days overdue would provide more meaningful data as this would avoid marginal cases of late payments. Many, but not all, distributors currently use a 30 day measure. As a result, some implementation costs may arise for those that use other timeframes.

HONI stated that it is currently tracking customer accounts in arrears using buckets of 0-21 days, 22-59 days and 60-89 days. It suggested using a 22-59 day period for reporting purposes.

The Board believes that defining a customer account in "arrears", for Electricity RRR purposes, as a customer account that is 30 or more days past the minimum payment period as determined according to section 2.6.3 of the Distribution System Code will provide more useful information in this area since only the serious instances of past due

accounts will then be reported. A definition of an account in arrears has been added to the Final Amendments.

#### Load Control Devices

CK requested clarification on how to report recurring installations of load control devices. If a customer has a load limiter installed in January and again later in the same year, should this be reported once or twice? The Board notes that the language of the Proposed Amendments requires reporting the number of *accounts* that had load control devices installed during the course of the year, not the number of times a load control device was installed. Therefore it would be reported only once under the given example. The Board believes this approach is simpler and less costly to implement while still providing useful information about trends.

#### 3.2 Comments from LIEN

LIEN recommended that distributors be required to report more detailed information in the following areas:

- a) Arrears
  - the average and median dollar amount of arrears owing for low-income customer accounts in arrears at year end; and
  - the average and median amount of monies owing under arrears payment agreements entered into during the course of the year with low-income customers.
- b) Arrears Payment Agreements
  - break down arrears information by the length of the agreements, that is the number of arrears payment agreements for a period of at least 8 months, at least 12 months and at least 16 months;
  - the number of low-income customers for whom late payment charges or service charges have been waived as a result of entering into arrears agreements; and
  - the number of eligible low-income customers who have accessed arrears payment agreements more than once.
- c) Bad Debts
  - the average and median bad debt expense for low-income customer accounts during the course of the year.

d) Security Deposits

- the average and median dollar amounts of security deposits held from eligible low-income customers; and
- the number of security deposit waivers and refunds provided to eligible lowincome consumers.

The Board notes that the average dollar value of arrears, bad debt expense and security deposits held (as suggested under a), c) and d) above) can be calculated from the data to be provided under the Proposed Amendments and therefore does not need to be separately filed. Moreover, given the concerns that were expressed by the Working Group about reporting costs, the Board does not consider gathering further data on the median figure for arrears, bad debts and security deposits held to be of sufficient importance to add another reporting requirement.

Requiring the data to be filed on arrears agreements to be subdivided by the length of the agreement (as suggested under b) above) was previously considered by the Working Group but it was not adopted as it would be costly to have all distributors reporting this information. The Working Group recommended collecting this information from a smaller number of distributors that already have the capability to report this data or volunteer to gather this data. The Board sees merit in proceeding with the Working Group's suggestion in this area. The Board views the other extra items of arrears payment agreement data that LIEN suggested be collected (set out in the second and third bullet points under b) above) as specialized information and will not add them to the list of information that all distributors must report.

The Board notes that the Working Group previously considered but did not support tracking detailed information about security deposit waivers and refunds (as suggested under d) above). The Board prefers to stay with the proposed key measures in this area set out in the January 30, 2012 letter. Focusing on a limited number of priority measures will help address the concerns expressed about the overall burden of regulatory reporting.

## 3.3 Comments on Additional Data to be Filed

The January 30, 2012 letter requested that, as part of their regular April 2013 Electricity RRR filings, electricity distributors provide:

- Available baseline data for 2010 and 2011 in respect of the various measures to be tracked under the final Electricity RRR amendments.
- Available relevant data for the 2012 period, the first full year under the lowincome customer service rules.

The CLD indicated that it will use best efforts to provide data already collected in the normal course of business, although it will likely be restricted to basic measures and may not distinguish between low-income and non low-income customers. The CLD also thought that the new data, analyzed in isolation, would not be useful in comparing performance across distributors since all distributors operate in unique and differing service areas and themselves have unique and distinguishing characteristics. CK stated that it started manually flagging accounts for LEAP only at the beginning of 2011 and believes that it would be challenging to provide historical details at the level requested.

The Board is of the view that there is benefit in collecting some baseline data. Distributors are expected to provide data already collected in the normal course of business. Board staff will consider the limitations of the data when preparing the annual monitoring reports.

#### 3.4 Comments on Implementation Date

The Board proposed that as of January 1, 2013, distributors must start collecting the data required under the proposed Electricity RRR amendments. The first required filing of the information would thus be due on April 30, 2014.

Distributors generally indicated that they will be able to start collecting the data by January 1, 2013, as requested. The Board will proceed with the proposed implementation date.

The baseline data discussed above should be filed by distributors as part of their regular April 2013 Electricity RRR filings.

#### 3.5 Comments on Implementation Costs

The CLD did not anticipate significant incremental implementation costs, although the costs may vary from distributor to distributor. Similarly, CHEC has advised that the implementation costs are not expected to be significant.

The EDA commented that while adding the proposed customer service amendments to the Electricity RRR may not appear to be onerous for distributors, when reporting requirements resulting from several OEB consultations are added up, the overall task of reporting becomes burdensome.

The Board notes that the number of requested data points had been significantly reduced following the December 15, 2011 discussions with the Working Group. The Board believes that the resulting Proposed Amendments strike a reasonable balance between costs and benefits.

The Board is cognizant of the concerns expressed by electricity distributors about the overall compliance costs of regulatory reporting. The Board has commenced a separate review of the entire Electricity RRR, as communicated in its correspondence issued March 7, 2012.

The EDA and CLD also suggested that the Renewed Regulatory Framework initiative may impact future regulatory reporting requirements. To the extent these two initiatives can be harmonized, the impact on business processes and costs could be minimized.

The Board is mindful that the Renewed Regulatory Framework may require the reporting of new data in the future. However, the Board believes it is premature to

consider detailed data needs arising from the broader Renewed Regulatory Framework process and therefore will proceed with adoption of the present Proposed Amendments.

## 4. Establishing Volunteer Group of Electricity Distributors

The Board believes that the collection of limited additional data, on a voluntary basis, could be usefully explored with a small group of electricity distributors. The Board anticipates, for example, that collecting data on the performance of arrears agreements, based on the length of the agreement, could provide useful information. Collection of other data could also be explored, subject to costs and availability.

The Board believes that the Working Group would be a convenient vehicle to pursue this matter, given their existing familiarity with the customer service rules and lowincome issues. The next meeting of the Working Group is expected to take place in late May or June 2012. Board staff will ask for volunteers amongst the electricity distributors that are represented at the Working Group.

## 5. Coming into Force

As indicated above, the final amendments to the Electricity RRR set out in Attachment A to this letter will come into force on January 1, 2013.

As of today, this letter, including the Final Amendments to the Electricity RRR as set out in Attachment A, will be available for public inspection on the Board's website at <u>www.ontarioenergyboard.ca</u> and at the office of the Board during normal business hours.

Any questions regarding the Final Amendments to the Electricity RRR as set out in Attachment A should be directed to the Market Operations Hotline at 416-440-7604 or <u>market.operations@ontarioenergyboard.ca</u>. The Board's toll free number is 1-888-632-6273.

DATED at Toronto, March 19, 2012

# ONTARIO ENERGY BOARD

Original signed by

Kirsten Walli Board Secretary

Attachments:

Attachment A: Final Electricity RRR Customer Service Amendments

Attachment B: Comparison Version Showing the Final Electricity RRR Customer Service Amendments Relative to the January 30, 2012 Proposed Electricity RRR Customer Service Amendments

#### Attachment A

#### Final Electricity Reporting & Record Keeping Requirements ("RRR") Customer Service Amendments

#### March 19, 2012

#### EB-2007-0722

1. Section 1.2 of the RRR is amended by adding the following definitions:

a) after the definition of "affiliate":

"arrears" means, for purposes of sections 2.1.8 c) i. to iv. below, an account that is 30 or more days past the minimum payment period as determined according to section 2.6.3 of the Distribution System Code;

b) after the definition of "distributor":

"eligible low-income customer" means an eligible low-income electricity customer, as defined in sections 1.2, 1.3.2 and 1.3.3 of the Distribution System Code, Retail Settlement Code or Standard Supply Service Code;

"equal billing plan" means a billing plan where the amount due in each bill is equalized over the course of the billing periods in the year, which may occur on a monthly, bi-monthly or quarterly basis;

"equal monthly payment plan" means a payment plan where an equalized amount is automatically withdrawn from a customer's account at a financial institution on a monthly basis, followed by a bill on a monthly, bi-monthly or quarterly basis;

"load control device" has the same meaning as set out in the definition section of the Distribution System Code;

"load limiter device" has the same meaning as set out in the definition section of the Distribution System Code;

c) after the definition of "SSS":

"timed load interrupter device" has the same meaning as set out in the definition section of the Distribution System Code;

- 2. Section 2.1 of the RRR is amended by adding the following subsections:
  - 2.1.8. A distributor shall provide in the form and manner required by the Board, annually, by April 30, the following information for the preceding calendar year with respect to residential and eligible lowincome customers.

a) Number of Eligible Low-Income Customer Accounts

i. number of eligible low-income customer accounts at year end.

#### b) Disconnections for Non-Payment

- i. number of residential customer accounts disconnected for nonpayment during the course of the year; and
- ii. number of eligible low-income customer accounts disconnected for non-payment during the course of the year.

c) Arrears and Arrears Payment Agreements under the Distribution System Code

- i. number of residential customer accounts in arrears at year end;
- ii. number of eligible low-income customer accounts in arrears at year end;
- iii. total dollar amount of arrears for residential customer accounts in arrears at year end;
- iv. total dollar amount of arrears for eligible low-income customer accounts in arrears at year end;
- v. number of arrears payment agreements entered into during the course of the year with residential customers;
- vi. number of arrears payment agreements entered into during the course of the year with eligible low-income customers;
- vii. total amount of monies owing under arrears payment agreements entered into during the course of the year with residential customers;
- viii. total amount of monies owing under arrears payment agreements entered into during the course of the year with eligible low-income customers;
- ix. number of arrears payment agreements with residential customers that were cancelled during the course of the year due to non-payment; and

x. number of arrears payment agreements with eligible low-income customers that were cancelled during the course of the year due to non-payment.

#### d) Bad Debts

- i. number of residential customer accounts that recorded bad debt expense during the course of the year;
- ii. number of eligible low-income customer accounts that recorded bad debt expense during the course of the year;
- iii. total dollar amount of bad debt expense for residential customer accounts during the course of the year; and
- iv. total dollar amount of bad debt expense for eligible low-income customer accounts during the course of the year.

# e) Equal Billing and Equal Monthly Payment Plans under the Standard Supply Service Code

- i. number of residential customer accounts enrolled in equal billing plans at year end;
- ii. number of eligible low-income customer accounts enrolled in equal billing plans at year end;
- iii. number of residential customer accounts enrolled in equal monthly payment plans at year end; and
- iv. number of eligible low-income customer accounts enrolled in equal monthly payment plans at year end.

## f) Security Deposits

- i. number of residential customer accounts with security deposits held at year end;
- ii. total dollar amount of security deposits held in respect of residential customers at year end;
- iii. number of eligible low-income customer accounts with security deposits held at year end; and
- iv. total dollar amount of security deposits held in respect of eligible lowincome customers at year end.

# g) Load Control Devices

- i. number of residential customer accounts where load limiter devices were installed during the course of the year;
- ii. number of low-income customer accounts where load limiter devices were installed during the course of the year;
- iii. number of residential customer accounts where timed load interrupter devices were installed during the course of the year; and
- iv. number of eligible low-income customer accounts where timed load interrupter devices were installed during the course of the year.

#### Attachment B

#### Comparison of Final Electricity Reporting & Record Keeping Requirements ("RRR") Customer Service Amendments Relative to the January 30, 2012 Electricity RRR Customer Service Proposed Amendments

#### March 19, 2012

#### EB-2007-0722

1. Section 1.2 of the RRR is amended by adding the following definitions:

a) after the definition of "affiliate":

<u>"arrears" means, for purposes of sections 2.1.8 c) i. to iv. below, an</u> account that is 30 or more days past the minimum payment period as determined according to section 2.6.3 of the Distribution System Code;

b) after the definition of "distributor":

"eligible low-income customer" means an eligible low-income electricity customer, as defined in sections 1.2, 1.3.2 and 1.3.3 of the Distribution System Code, Retail Settlement Code or Standard Supply Service Code;

"equal billing plan" means a billing plan where the amount due in each bill is equalized over the course of the billing periods in the year, which may occur on a monthly, bi-monthly or quarterly basis;

"equal monthly payment plan" means a payment plan where an equalized amount is automatically withdrawn from a customer's account at a financial institution on a monthly basis, followed by a bill on a monthly, bimonthly or quarterly basis;

"load control device" has the same meaning as set out in the definition section of the Distribution System Code;

"load limiter device" has the same meaning as set out in the definition section of the Distribution System Code;

c) after the definition of "SSS":

"timed load interrupter device" has the same meaning as set out in the definition section of the Distribution System Code;

Deleted: a

- 2. Section 2.1 of the RRR is amended by adding the following subsections:
  - 2.1.8. A distributor shall provide in the form and manner required by the Board, annually, by April 30, the following information for the preceding calendar year with respect to residential and eligible low-income customers.
  - a) Number of Eligible Low-Income Customer Accounts
    - i. number of eligible low-income customer accounts at year end.
  - b) Disconnections for Non-Payment
    - i. number of residential customer accounts disconnected for non-payment during the course of the year; and
    - ii. number of eligible low-income customer accounts disconnected for non-payment during the course of the year.

c) Arrears and Arrears Payment Agreements under the Distribution System Code

- i. number of residential customer accounts in arrears at year end;
- ii. number of eligible low-income customer accounts in arrears at year end;
- iii. total dollar amount of arrears for residential customer accounts in arrears at year end;
- iv. total dollar amount of arrears for eligible low-income customer accounts in arrears at year end;
- v. number of arrears payment agreements entered into during the course of the year with residential customers;
- vi. number of arrears payment agreements entered into during the course of the year with eligible low-income customers;
- vii. total amount of monies owing under arrears payment agreements entered into during the course of the year with residential customers;

- viii. total amount of monies owing under arrears payment agreements entered into during the course of the year with eligible low-income customers;
- ix. number of arrears payment agreements with residential customers that were cancelled during the course of the year due to non-payment; and
- x. number of arrears payment agreements with eligible lowincome customers that were cancelled during the course of the year due to non-payment.

#### d) Bad Debts

- i. number of residential customer accounts that recorded bad debt expense during the course of the year;
- ii. number of eligible low-income customer accounts that recorded bad debt expense during the course of the year;
- iii. total dollar amount of bad debt expense for residential customer accounts during the course of the year; and
- iv. total dollar amount of bad debt expense for eligible lowincome customer accounts during the course of the year.

e) Equal Billing and Equal Monthly Payment Plans under the Standard Supply Service Code

- i. number of residential customer accounts enrolled in equal billing plans at year end;
- ii. number of eligible low-income customer accounts enrolled in equal billing plans at year end;
- iii. number of residential customer accounts enrolled in equal monthly payment plans at year end; and
- iv. number of eligible low-income customer accounts enrolled in equal monthly payment plans at year end.

#### f) Security Deposits

- i. number of residential customer accounts with security deposits held at year end;
- ii. total dollar amount of security deposits held in respect of residential customers at year end;

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- iii. number of eligible low-income customer accounts with security deposits held at year end; and
- iv. total dollar amount of security deposits held in respect of eligible low-income customers at year end.

#### g) Load Control Devices

- i. number of residential customer accounts where load limiter devices were installed during the course of the year;
- ii. number of low-income customer accounts where load limiter devices were installed during the course of the year;
- iii. number of residential customer accounts where timed load interrupter devices were installed during the course of the year; and
- iv. number of eligible low-income customer accounts where timed load interrupter devices were installed during the course of the year.

Ontario Energy Board P.O. Box 2319 27th. Floor 2300 Yonge Street Toronto ON M4P 1E4 Telephone: 416- 481-1967 Facsimile: 416- 440-7656 Toll free: 1-888-632-6273 Commission de l'énergie de l'Ontario C.P. 2319 27e étage 2300, rue Yonge Toronto ON M4P 1E4 Téléphone: 416- 481-1967 Télécopieur: 416- 440-7656 Numéro sans frais: 1-888-632-6273



# BY E-MAIL AND WEB POSTING

February 20, 2013

To: All Licensed Electricity Distributors

# Re: Reporting and Record Keeping Requirements ("RRR") 2012 annual filings due April 30, 2013

As established in the Reporting and Record-keeping Requirements ("RRRs"), annual filings for 2012 are due from electricity distributors **on or before April 30, 2013**. These RRR filings are required as a condition of license for all distributors. This letter will serve to remind all distributors of their reporting obligations and that all electronic and hard copy filings **must be received by the Board by the required due date**.

The Board issued its Renewed Regulatory Framework for Electricity Distributors: A Performance-Based Approach Report of the Board (the "RRFE Report") on October 18, 2012. As the RRFE Report states, the Board intends to issue a Supplemental Report setting out its determinations on rate-setting, including the productivity factors and the stretch factors for rate-setting adjustment under the 4th Generation and Annual Indexed IR rate setting options. The Board intends to include 2012 data in the analysis. This Supplemental Report is expected to be issued in July 2013. While the timetable is achievable, it will require that distributors file their annual information by the April 30, 2013 deadline.

The April 30th timeline for annual filings has been in use by the Board since 2004. The Board expects that distributors will now have established timelines with their external auditors that allow for filing of final audited financial statements and trial balance information in keeping with the Board's annual filing requirements. Given the timelines established for implementing the new rate-setting options under the Renewed Regulatory Framework, **the Board will not be granting extensions to the RRR filing deadlines this year**.

In the previous year a significant percentage of annual filings were either filed or revised after the due date. Distributors are cautioned to exercise care in ensuring that their initial submissions are correct. Given that the information will be used for the purpose of benchmarking and setting the productivity factor, filing errors affect all distributors, not just the distributor making the error.

Meeting regulatory requirements is an important aspect of a distributor's licence. Ensuring that the most current information is available to the Board is essential in completing an effective and timely transition to the Renewed Regulatory Framework for 2014 rates. The Board appreciates your cooperation and looks forward to receiving all licensed electricity distributor RRR filings on or before April 30, 2013.

Yours truly,

Original Signed By

Kirsten Walli Board Secretary