



RRR FILING GUIDE

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

PREPARED BY BOARD-STAFF

Updated APRIL 2014

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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 information, or may provide examples to clarify reporting requirements given various scenarios that may arise for different distributors.

Please note that all the examples presented in this Guide are for general illustration purposes only, and may not address the specific circumstances of any one distributor.

PURPOSE

The purpose of this Guide is to aid distributors complete their annual RRR filings due on April 30 and quarterly filings due on February 28, May 31, August 31 and November 30 of each year.

Board staff has received a number of inquiries from electricity distributors on certain new or modified forms in the RRR e-filing system for the annual 2013 fiscal year RRR reporting. This update serves to provide additional guidance on these issues to assist distributors.

Updated pages are: pages 61 & 62 (Demand and Revenue 2.1.5.4), pages 62 and 63 (Utility Characteristics – transformers 2.1.5.5) and pages 165 and 166 (Scorecard Measures 2.1.19).

ABOUT THE RRR

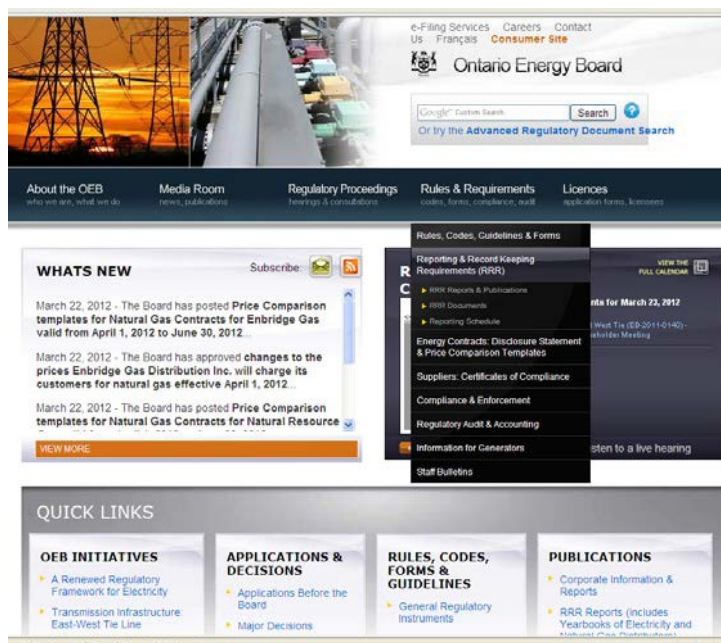
The Board's authority to collect the information required under the RRR is derived from electricity distributors' licences which have a condition of licence requiring electricity distributors to provide specified information in the form and manner as required by the Board. The Board's Decision and Order RP-2002-0140 of October 23, 2002 established the Board's policies for reporting and record keeping requirements for electricity distributors which are set out in the document "Electricity Reporting & Record Keeping Requirements."

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 Yearbook of Electricity Distributors for each year 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 on the e- filing services page of the OEB website at

(link: http://www.ontarioenergyboard.ca/OEB/ Documents/e-Filing/RRR-SM-TOU-user_form.pdf)

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 [“Reporting Schedule”](#). The filing schedule is as follows:

RRR Section	Jan 31	Feb 28	Mar 31	Apr 30	May 31	Jun 30	Jul 31	Aug 31	Sep 30	Oct 31	Nov 30	Dec 31
2.1.1		✓			✓			✓			✓	
2.1.2		✓			✓			✓			✓	
2.1.4				✓								
2.1.5				✓								
2.1.5.6				Excel								
2.1.6				HC								
2.1.7				✓								
2.1.8				✓								
2.1.10				✓								
2.1.11				✓								
2.1.13				Excel								
2.1.14				✓								
2.1.15		✓			✓			✓			✓	
2.1.16				✓								
2.1.17				✓								
2.1.18	As needed – hard copy/email filing											
2.1.19				✓								
2.2				✓								

✓ = Electronic submission

HC or Excel = Hard Copy submission or PDF attachment or Excel spreadsheet by email (to be sent to Board Secretary with copy to RRR staff). Please see page 14 for addresses.

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

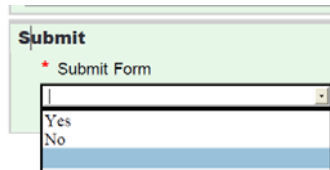
Input forms are typically generated by the OEB's Information Technology ("IT") department before the filing due date given in the above schedule. They become available to RRR registered users as soon as these are generated.

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.



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. Board staff 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 Board staff.

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.

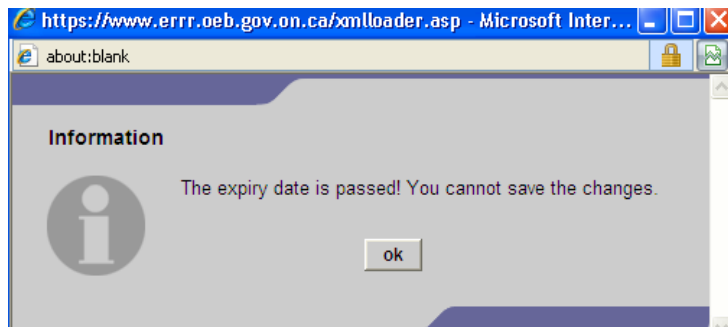
The latest submission overrides all previously submitted filings.

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:



For revisions to filings after the due date, please refer to the [OEB letter dated February 17, 2010](#) to licensed electricity distributors which states the expectation that revisions will be required only in exceptional circumstances.

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 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](#) addressed to all licensed electricity distributors.

CONTACTS

For hard copy mailings:

Board Secretary
Ontario Energy Board
P.O. Box 2319
2300 Yonge Street
Toronto, ON M4P 1E4

For RRR submission issues, extension, revision requests and other RRR enquiries:

2. Stephanie Chan, Analyst, Audit and Performance Assessment
Email: Stephanie.Chan@ontarioenergyboard.ca
Telephone: (416) 544-5160
3. Anshula Ohri, Project Advisor, Audit and Performance Assessment
Email: Anshula.Ohri@ontarioenergyboard.ca
Telephone: (416) 440-7659

For IT issues:

4. IT Help
Email: it.help@ontarioenergyboard.ca

Any other enquires:

5. Market Operations Hotline:
Email: Market.Operations@ontarioenergyboard.ca

Toll-free within continental North America: 1-888-632-6273
Local: 416-481-1967
Fax: 416-440-7656

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)
- Reference (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.

2.1.1

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 Electricity Distributors, their related sub-accounts and associated information required by the Accounting Procedures Handbook for Electricity Distributors.

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: 1551 Smart Metering Entity Charge Variance Account
2. New sub-account added is: 1595 sub-account for disposition of account balances approved in 2014

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](#). 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 decision was issued. For example if the decision for disposition was issued in December 2013, for a rate rider effective January 1, 2014, the transferred amount should be booked in the 2013 sub-account of 1595. If the decision for disposition was issued in January 2014 retroactively effective from January 1, 2014, the transferred amount should be booked in the 2014 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 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
- 1525 Miscellaneous Deferred Debits, Sub-account Payments to Customers

Example(s): None

Reason(s) for change:

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



March 27, 2014

Search



FAQ

My Cases

Submit Smart Meter Filings

Case Documents

Submit RRR Filing

My Company's Interactions

SOP: View Work-In-

Progress Application

SOP Application

My Company's Consumer

Complaint Responses

My Company's Resolution

Action Plans

Submit an Application

Submit Other Documents

Report Summary

Filing Due Year	Filing Form Name	RRR Filing No
Reporting Period and Company Name	Licence Type	Status
Report Version	Extension Granted	Extension Deadline
Filing Due Date	Reporting From	Reporting To
Submitted On	Submitter Name	Expiry Date

Instructions

1. To submit this filing, the current opening balance on the 2.1.1 form must equal the closing balance as reported in your 2.1.1 filing for the previous quarter.
2. The closing balance from the previous quarter filing travels to the opening balance on the date the current form is generated. If the closing account balance of the previous quarter has changed in your general ledger since you filed the information and the change is not material enough to justify a revision to the previous quarter's 2.1.1 filing, make a manual entry in the "Other Adjustment this Period" column to report the correct closing balance for the current quarter.
3. Debit amounts are reported as positive numbers and credit amounts are reported as negative numbers.
4. To delete a value that should have been blank you must delete the value and enter 0.
5. 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 then click the Save button.

Please indicate the accounting standard used in preparing the reported financial information.

* Accounting Standard Menu Selection

Deferral / Variance Accounts (in dollars)

Note: Account 1525 should not include the sub-account Payments to customers in the account balance.

Account	Quarter Opening Balance	Carrying Charges this Period	Net Accruals this Period	Other Adjustment this Period	Quarter Closing Balance
1508 Other Regulatory Assets					8,063.00
1518 RCVA Retail					5,719.00
1521 Special Purpose Charge Assessment Variance Account					0.00
1525 Miscellaneous Deferred					

Debit					0.00
1531 Renewable Connection Capital Deferral Account					0.00
1532 Renewable Connection OM&A Deferral Account					0.00
1533 Renewable Generation Connection Funding Adder Deferral Account					0.00
1534 Smart Grid Capital Deferral Account					0.00
1535 Smart Grid Capital OM&A Account					0.00
1536 Smart Grid Funding Adder Deferral Account					0.00
1548 RCVA STR					0.00
1550 LV Variance Account					0.00
1555 Smart Meter Capital and Recovery Offset Variance					0.00
1556 Smart Meter OM&A Variance					0.00
1562 Deferred PILs					0.00
1563 PILs Contra Account					0.00
1567 Board-Approved CDM Variance Account					0.00
1572 Extraordinary Event Costs					0.00
1574 Deferred Rate Impact Amounts					0.00
1575 IFRS-CGAAP Transitional PP&E Amounts					0.00
1580 RSVA WMS					0.00
1582 RSVA One-time					0.00
1584 RSVA NW					0.00
1586 RSVA CN					0.00
1588 RSVA Power					0.00
1589 RSVA Global Adjustment					0.00
1592 PLS & Tax Variance					0.00
1595 Disposition and Recovery of Regulatory Balances Control Account					0.00
2425 Other Deferred Credits					0.00
Total (Auto-Calculated)					13,782.00

Sub-account Information

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					0.00

Variance-OCEBAct					
1595 Sub-account Disposition of Account Balances Approved in 2008					0.00
1595 Sub-account Disposition of Account Balances Approved in 2009					0.00
1595 Sub-account Disposition of Account Balances Approved in 2010					0.00
1595 Sub-account Disposition of Account Balances Approved in 2011					0.00
1595 Sub-account Disposition of Account Balances Approved in 2012					0.00
1595 Sub-account Disposition of Account Balances Approved in 2013					0.00
1595 Sub-account Disposition of Account Balances Approved in 2014					

Submit?

* [Submit Form](#)



SAVE

SAVE & EXIT

Print

Cancel

2.1.2

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:

- 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, wholesale market participants 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:

A new rate class "Wholesale Market Participants" has been added to Tables 1 and 3 on the input form.

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 rate class for wholesale market participants has been added to capture the information on all distribution service customers.



March 26, 2014

Search



FAQ

My Cases

Submit Smart Meter Filings

Case Documents

Submit RRR Filing

My Company's Interactions

SOP: View Work-In-

Progress Application

SOP Application

My Company's Consumer

Complaint Responses

My Company's Resolution

Action Plans

Submit an Application

Submit Other Documents

Report Summary

Filing Due Year	Filing Form Name	RRR Filing No
Reporting Period and Company Name	Licence Type	Status
Report Version	Extension Granted	Extension Deadline
Filing Due Date	Reporting From	Reporting To
Submitted On	Submitter Name	Expiry Date

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

Please enter only non-retailer customers here

Rate class	Number of RPP customers	Number of non-RPP customers	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						
General Service >= 50 kW						
Large User						
Sub Transmission						

Customers						
Embedded Distributor(s)						
Street Lighting Connections						
Sentinel Lighting Connections						
Unmetered Scattered Load Connections						
Wholesale Market Participants						
Total (Auto-Calculated)						

Please confirm 98% Time of Use (TOU) implementation

Were less than 98% of RPP customers paying TOU prices at the end of the reporting quarter?



If you answered Yes, please complete Table-2

If you answered No, skip Table-2

Table-2

RPP customers broken 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			
Wholesale Market Participants			
Total (Auto-			

Calculated)

Table-3

Aggregate number of retailer customers

Rate class	Customer accounts/connections with retailer	Total Number of multi-unit buildings reported as single customer accounts	Total number of units declared for all multi-unit buildings reported in previous column
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			
Wholesale Market Participants			
Total (Auto-Calculated)			

Submit?

* Submit Form

SAVE

SAVE & EXIT

PRINT

Cancel

2.1.3

This filing has been discontinued. The information that was included in this filing will be included as part of the annual filing under Section RRR 2.1.5.4 (Demand and Revenue), which is due for the first time by April 30, 2014.

The revised input form for Section RRR 2.1.5.4 (Demand and Revenue) can be found within the 2.1.5 form at the end of the section on the 2.1.5 filing.

2.1.4

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 Section 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.

On March 7, 2014, this section was updated to include data on new micro-embedded generation facilities connected on time, which is stated in Section 6.2.7 of the DSC.

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 2.1.4.2.5 of the Electricity RRR document (http://www.ontarioenergyboard.ca/OEB/Documents/Regulatory/RRR_Electricity.pdf) 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: Section RRR 2.1.4.1.10 has been added to collect data on new micro-embedded generation facilities connected on time. Please see the [Board’s notice dated March 7, 2014](#) for more information.

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.
2. 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. 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. Customer 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.
6. When reporting on Low Voltage Service Requests connected on time under RRR Section 2.1.4.1.1, do not include connection of micro-embedded generation facilities. The timeliness of the connection of micro-embedded generation facilities is now reported separately in RRR Section 2.1.4.1.10.

Example(s): See below

Reason(s) for change:

The measure “New Micro-embedded Generation Facilities Connected on Time” is reported on the scorecard under the Performance Category “Connection of Renewable Generation” which measures Public Policy Responsiveness. RRR Section 2.1.4.1.10 for the timeliness of reporting of new micro-embedded generation connection facilities has been added to complete the scorecard.

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”.	<ul style="list-style-type: none"> 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)”.	<ul style="list-style-type: none"> 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”.

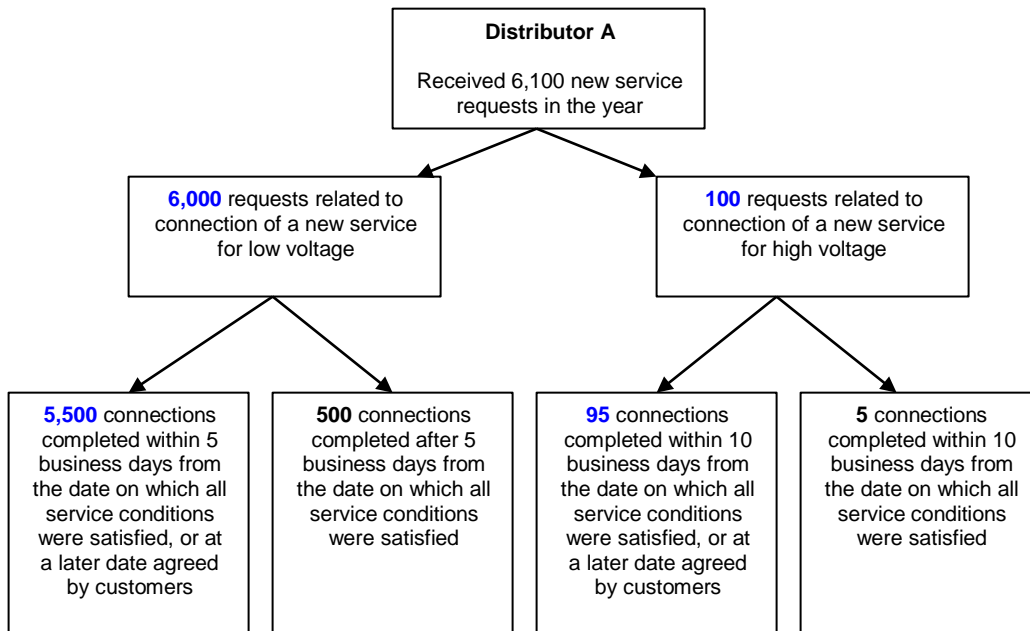
RRR 2.1.4.1	ESQR	IMPORTANT RELATED TERM(S)	COMMON MISTAKES TO AVOID
.3	DSC 7.4 Appointments Met	DSC 7.4.5 for definition of “appointment.” Please note that all appointments requiring customer presence, including those where customer presence is required for underground cable locates, and for connection of new services (low/high voltage connections) are to be included.	<ul style="list-style-type: none"> 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.	<ul style="list-style-type: none"> 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”.	<ul style="list-style-type: none"> 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”.	<ul style="list-style-type: none"> 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	<p>DSC 7.1 for definition of “emergency”.</p> <p>DSC 7.9.4 for definition of “response”.</p>	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> New filing, no observed “common mistakes”.

Examples:

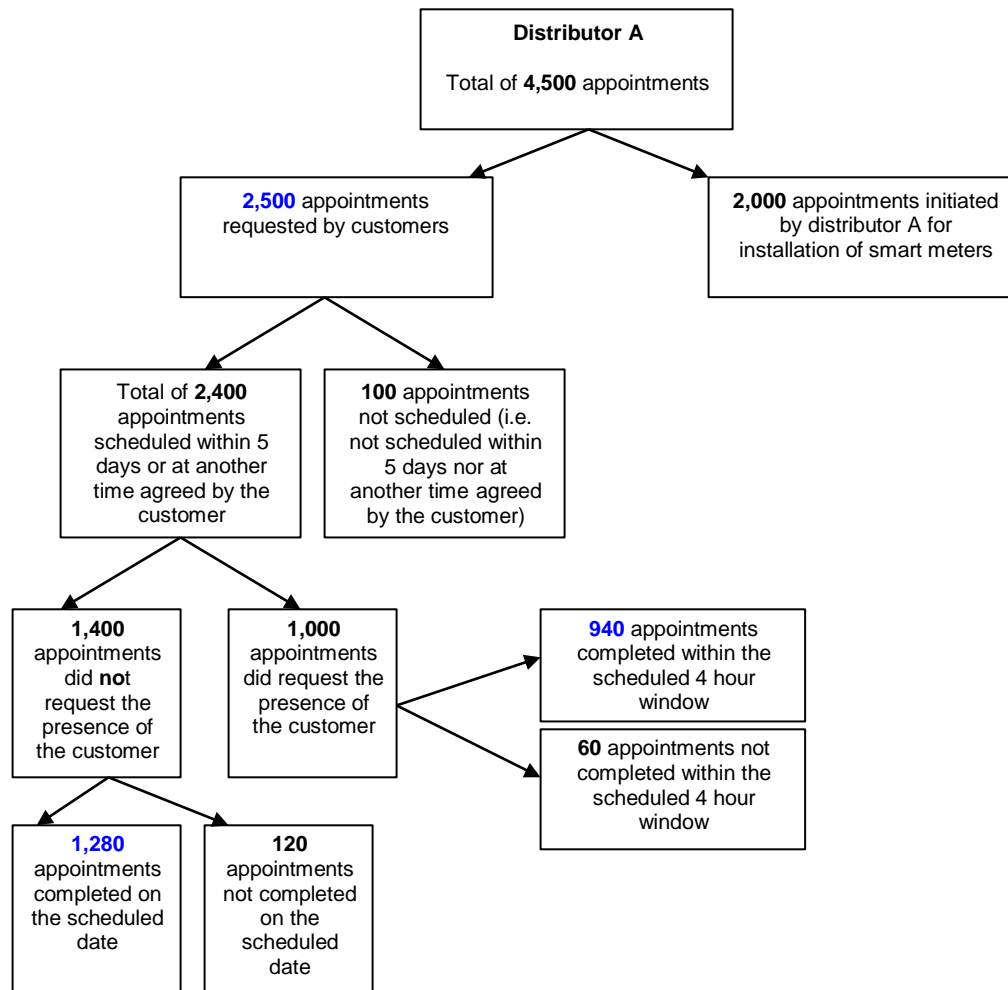
The examples below are illustrative only, and may not cover all scenarios that may arise for distributors.

Example 1: Connection of New Services



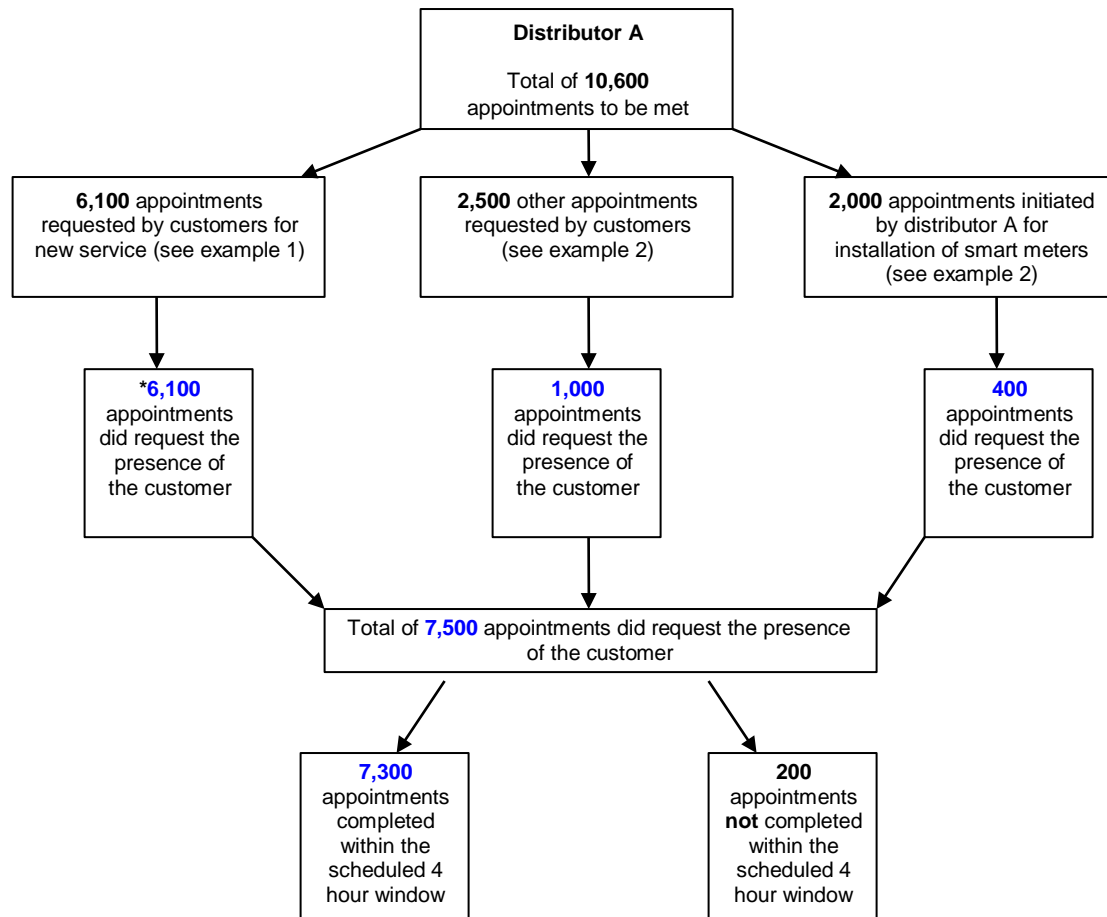
- Total new LV services connected: 6,000
- Total new LV services connected within 5 business days or at a later date agreed by customers: 5,500
- Connection of New Services – LV: $5,500/6,000 = 92\%$
- Total new HV services connected: 100
- Total new HV services connected within 10 business days or at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

Example 2: Appointment Scheduling



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

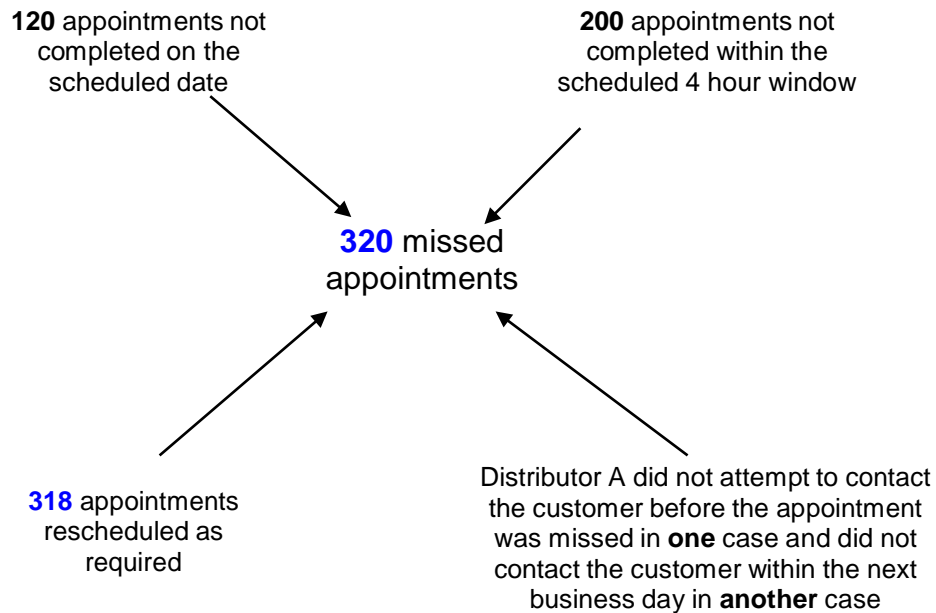
Example 3: Appointment Met



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

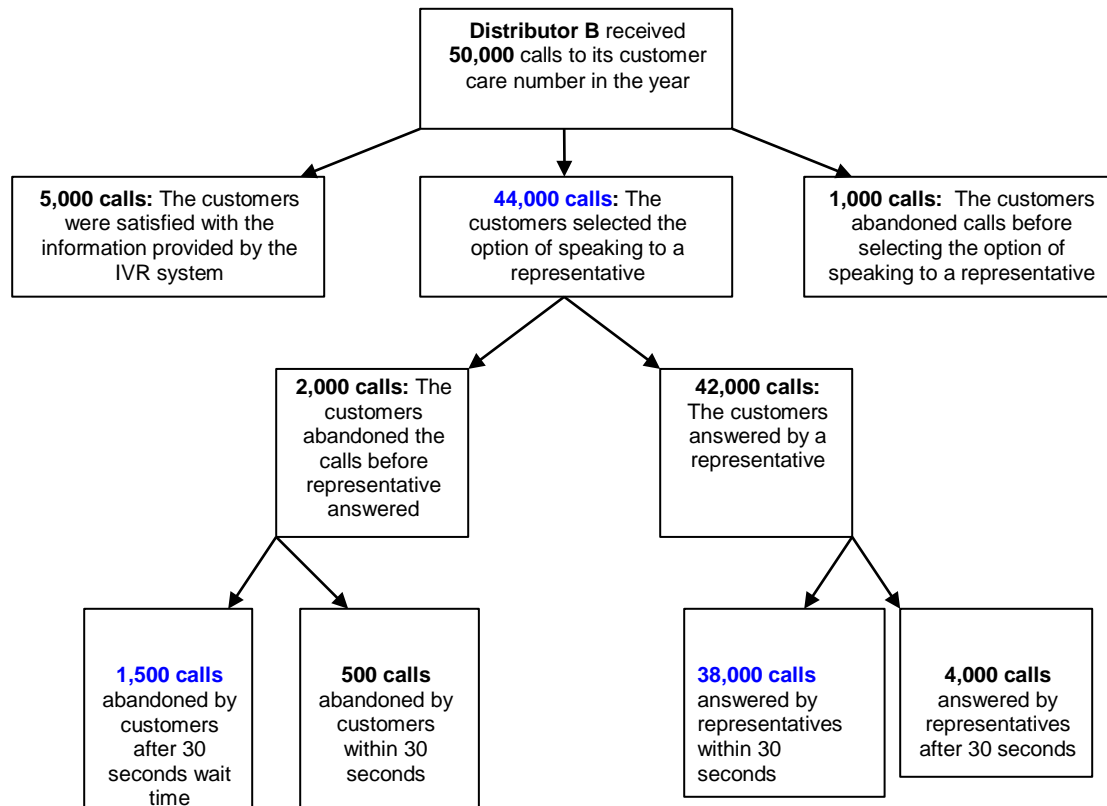
- Appointments requiring customer presence: 7,500
- Appointments met within the scheduled 4 hour window: 7,300
- Appointments Met metric: $7,300 / 7,500 = 97\%$

Example 4: Rescheduling a Missed Appointment



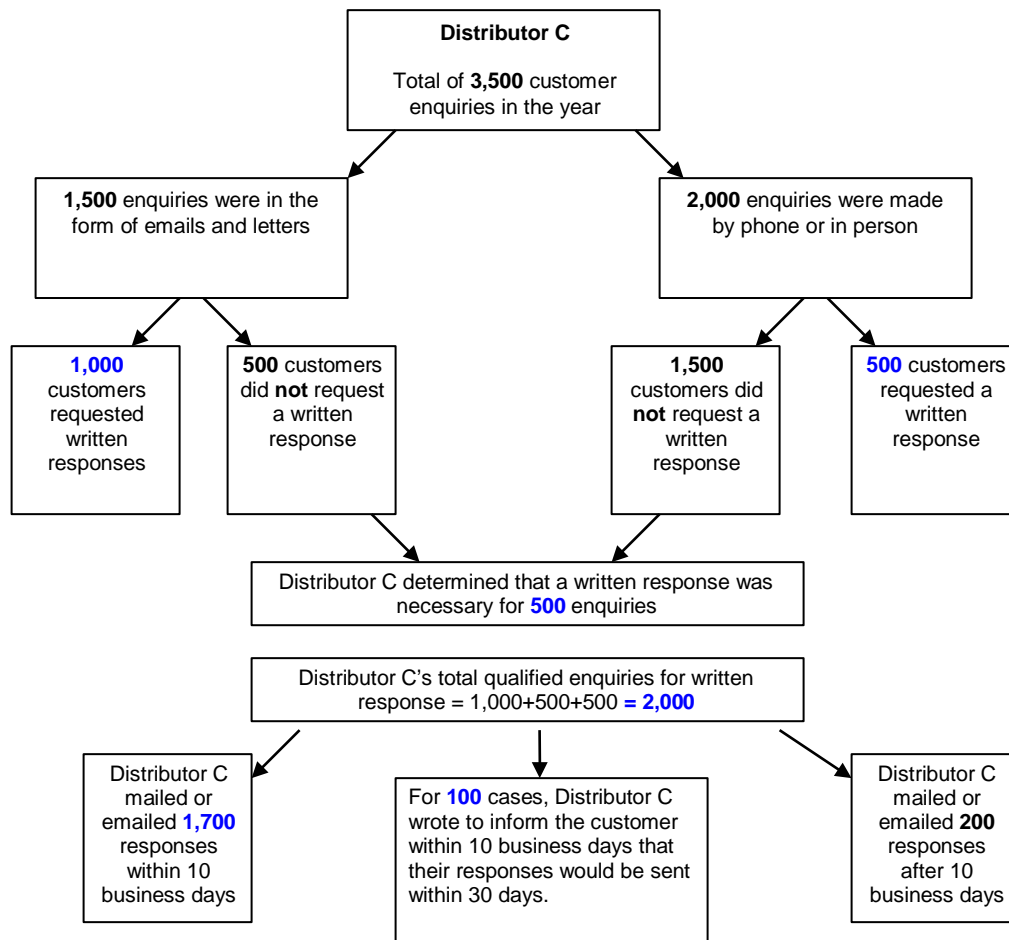
- Total missed appointments: $120 + 200 = 320$
- Total appointments rescheduled as required: $320 - 2 = 318$
- Reschedule a Missed Appointment metric: $318 / 320 = 99\%$

Example 5: Telephone Accessibility and Telephone Abandon Rate



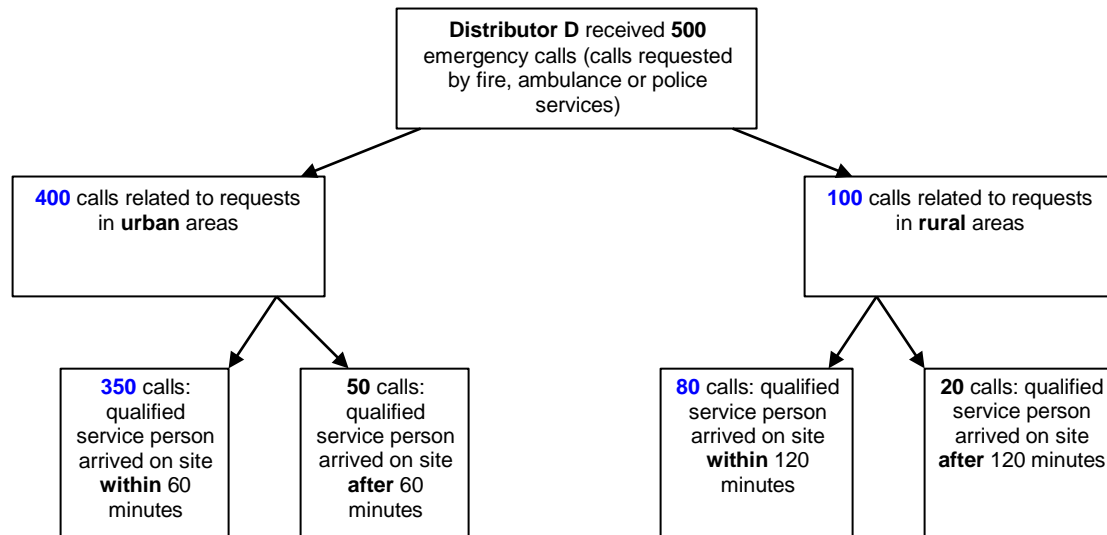
- Total qualified incoming calls: 44,000
- Total qualified incoming calls answered within 30 seconds: 38,000
- Telephone Accessibility metric: $38,000 / 44,000 = 86\%$
- Total qualified incoming calls: 44,000
- Total qualified incoming calls abandoned after 30 seconds: 1,500
- Telephone Call Abandon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

Example 6: Written Response to Enquiries



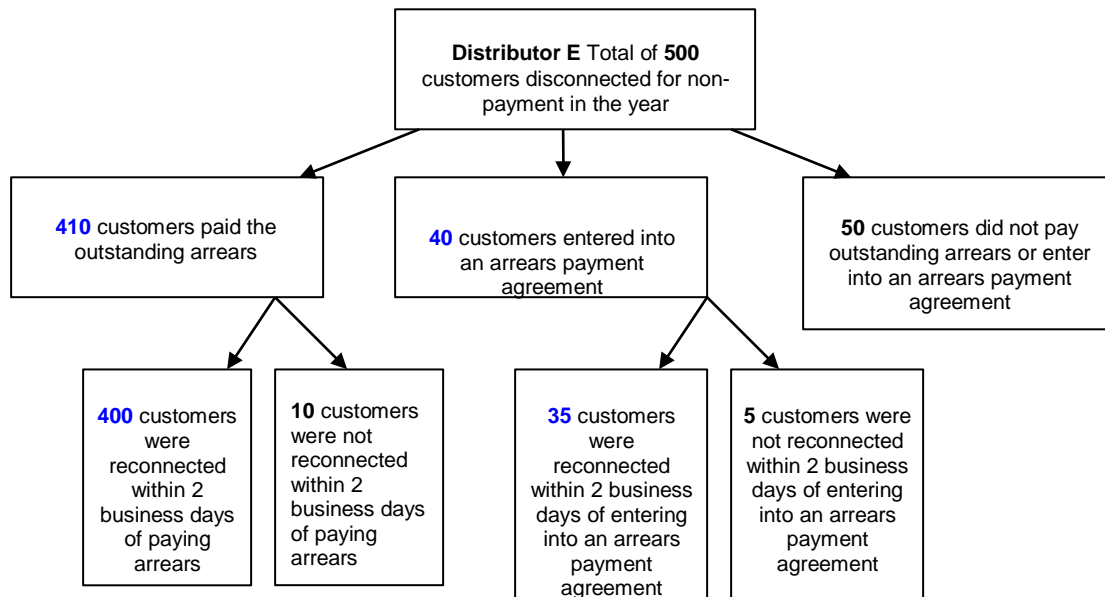
- Total qualified enquiries: $1,000 + 500 + 500 = 2,000$
- Total qualified enquiries that were responded by the distributor within 10 business days: $1,700 + 100 = 1,800$
- Written Response to Enquiries metric: $1,800 / 2,000 = 90\%$

Example 7: Emergency Response



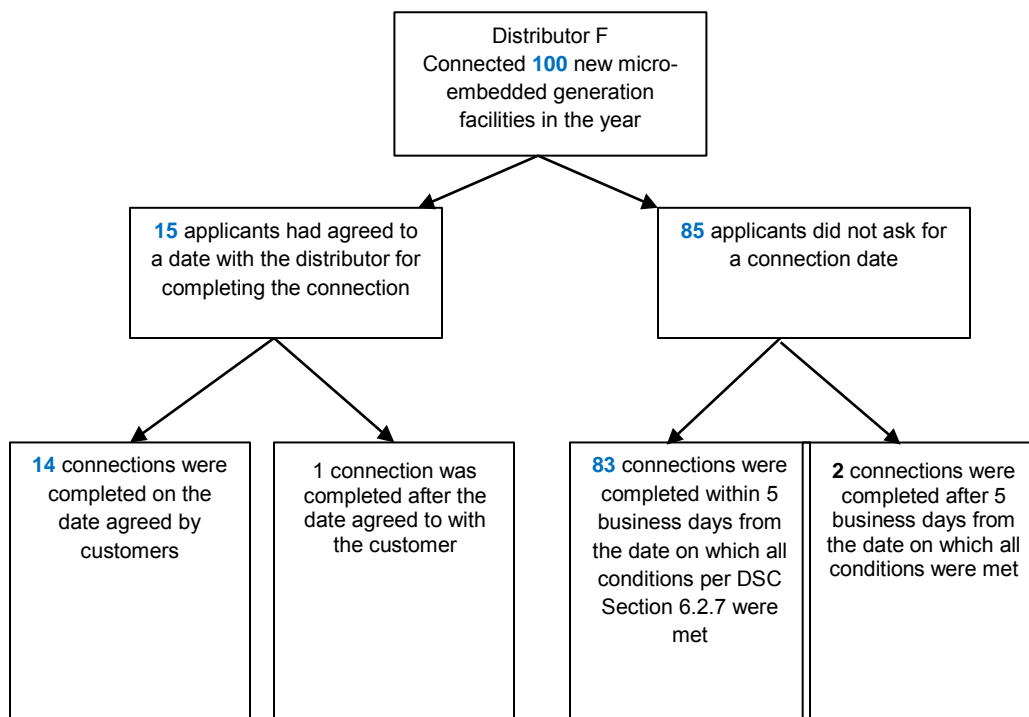
- Total emergency calls - urban: 400
- Total emergency urban calls responded within 60 minutes: 350
- Emergency Response - Urban metric: $350 / 400 = 88\%$
- Total emergency calls - rural: 100
- Total emergency rural calls responded within 120 minutes: 80
- Emergency Response - Rural metric: $80 / 100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

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: New micro-embedded generation facilities



- Total number of connections of new micro-embedded generation facilities: 100
- Total number of facilities connected within 5 business days or at a later date agreed by customers: $14 + 83 = 97$
- Connection of new micro-embedded generation facilities: $97/100 = 97\%$

Example 10: 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

Outage#2

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 ==> $(1 \text{ interruption} \times 1 \text{ customer}) + (1 \text{ interruption} \times 1,000 \text{ customers}) = 1,001$ 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 ==> $(1 \text{ interruption} \times 10,000 \text{ customers})$
= 10,000 customer interruptions

Calculations including Code 2 Outages

SAIDI (includes Code 2 outages)

$$\begin{aligned} &= (29,700 + 12,012 + 19,000) \text{ hours} / 10,000 \text{ customers} \\ &= 60,712 / 10,000 \\ &= 6.1 \text{ hours of interruptions per customer} \end{aligned}$$

SAIFI (includes Code 2 outages)

$$\begin{aligned} &= (6,600 + 1,001 + 10,000) \text{ customer interruptions} / 10,000 \text{ customers} \\ &= 13,601 / 10,000 \\ &= 1.4 \text{ interruptions per customer} \end{aligned}$$

CAIDI (includes Code 2 outages)

$$\begin{aligned} &= \text{SAIDI} / \text{SAIFI} \\ &= 6.0712 \text{ customer hours} / 1.3601 \text{ interruptions per customer} \\ &= 4.5 \text{ hours per customer-interruption} \end{aligned}$$

Calculations excluding Code 2 Outages**SAIDI** (excludes Code 2 outages)

$$\begin{aligned} &= (12,012 + 19,000) \text{ hours} / 10,000 \text{ customers} \\ &= 31,012 / 10,000 \\ &= 3.1 \text{ hours of interruptions per customer} \end{aligned}$$

SAIFI (excludes Code 2 outages)

$$\begin{aligned} &= (1,001 + 10,000) \text{ customer interruptions} / 10,000 \text{ customers} \\ &= 11,001 / 10,000 \text{ interruptions per customer} \\ &= 1.1 \text{ interruptions per customer} \end{aligned}$$

CAIDI (excludes Code 2 outages)

$$\begin{aligned} &= \text{SAIDI} / \text{SAIFI} \\ &= 3.1010 \text{ customer hours} / 1.1001 \text{ interruptions per customer} \\ &= 2.8 \text{ hours per customer-interruption} \end{aligned}$$



E2.1.4 Service Quality Indicator

Search



FAQ

My Cases

Submit Smart Meter Filings

Case Documents

Submit RRR Filing

SOP: View Work-In-

Progress Application

SOP Application

Submit an Application

Submit Other Documents

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.

Report Summary

Filing Due Year	Filing Form Name	RRR Filing No
Reporting Period and Company Name	Licence Type	Status
Report Version	Extension Granted	Extension Deadline
Filing Due Date	Reporting From	Reporting To
Submitted On	Submitter Name	Expiry Date

Connection of New Services - Low Voltage (LV)

The percentage of new low voltage (<750 volts) connection requests where the connection is made within 5 working days of all applicable service conditions being satisfied.

Please refer to section 7.2 of the Distribution System Code.

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

Month	# of new LV services connected within 5 days	# of new LV services requested	% of new LV services connected within 5 days
January			
February			
March			
April			
May			
June			
July			
August			
September			
October			
November			
December			

New Connection - LV Annual Totals

Annual # of new LV services connected within 5 days	Annual # of new LV services requested	Annual % new LV services connected within 5 days
---	---------------------------------------	--

Connection of New Services - High Voltage (HV)

The percentage of new high voltage (≥ 750 volts) connection requests where the connection is made within 10 working days of all applicable service conditions being satisfied.

Please refer to section 7.2 of the Distribution System Code

OEB Approved 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 days
January			
February			
March			
April			
May			
June			
July			
August			
September			
October			
November			
December			

New Connection - HV Annual Totals

Annual # of new HV services connected within 10 days

Annual # of new HV services requested

Annual % of new HV services connected within 10 days

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			

Appointments Scheduled - Annual Totals

Annual # of appointments scheduled/completed as required

Annual # of appointment requests received

Annual % appointments scheduled/completed as required

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			

Appointments Met - Annual Totals

Annual # of appointments completed as required

Annual # of appointments scheduled with customer/representative

Annual % appointments met

Rescheduling a missed appointment

The percentage of appointments rescheduled in the event that an appointment is missed or going to be missed

Please refer to section 7.5 of the Distribution System Code

OEB Approved Standard: 100% on a yearly basis

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			

Appointments Rescheduled - Annual Totals

Annual # of appointments
rescheduled as required

Annual # of missed/about to be
missed appointments

Annual % appointments
rescheduled

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 incoming calls answered within 30 seconds	# of qualified incoming calls	% qualified incoming calls answered within 30 seconds
January			
February			
March			
April			
May			
June			
July			
August			
September			
October			
November			
December			

Telephone Accessibility Annual Totals

Annual # of qualified incoming
calls answered within 30 seconds

Annual # of qualified incoming
calls

Annual % qualified incoming calls
answered within 30 seconds

Telephone Call Abandon Rate

The percentage of qualified incoming telephone calls that are abandoned before they are answered

Please refer to section 7.7 of the Distribution System Code

OEB Approved Standard: 10% or less on a yearly basis

Month	# of qualified incoming calls abandoned after 30 seconds	# of qualified incoming calls	% qualified incoming calls abandoned after 30 seconds
January			

February			
March			
April			
May			
June			
July			
August			
September			
October			
November			
December			

Annual # of qualified incoming
calls abandoned after 30 seconds

Annual # of qualified incoming
calls

Annual % qualified incoming calls
abandoned after 30 seconds

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 days	# of qualified enquiries received	% written responses provided within 10 days
January			
February			
March			
April			
May			
June			
July			
August			
September			
October			
November			
December			

Written Responses Annual Totals

Annual # of written responses
provided within 10 days

Annual # of qualified enquiries
received

Annual % written responses
provided within 10 days

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 calls responded within 60 minutes	# of urban emergency calls	% urban emergency calls responded within 60 minutes
January			
February			
March			
April			
May			
June			
July			
August			
September			
October			
November			
December			

**Emergency Response Urban
Annual Totals**

Annual # of urban emergency calls responded within 60 minutes

Annual # of urban emergency calls

Annual % urban emergency calls responded within 60 minutes

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 emergency calls responded within 120 minutes	# of rural emergency calls	% rural emergency calls responded within 120 minutes
January			
February			
March			
April			
May			
June			
July			
August			
September			
October			
November			
December			

**Emergency Response Rural
Totals**

Annual # of rural emergency calls
responded within 120 minutes

Annual # of rural emergency calls

Annual % rural emergency calls
responded within 120 minutes

Reconnection Performance Standard

The number of customers disconnected for non-payment who were reconnected completed in two days

Please refer to section 7.10 of the Distribution Service Code

OEB Approved Standard: at least 85% of a yearly bases

Reconnection Performance Standard

Month	Reconnections completed in 2 business days for customers disconnected for non-payment	Number of reconnections for customers disconnected for non-payment	Percent of reconnections completed in 2 business days for customers disconnected for non-payment
January			
February			
March			
April			
May			
June			
July			
August			
September			
October			
November			
December			

Annual No of reconnections completed in two days for customers disconnected for non-payment

Annual No of reconnections for customers disconnected for non-payment

Annual % of reconnections completed in 2 business days for customers disconnected nonpayment

Micro-embedded generation facilities

Month	Total number of new micro-embedded generation facilities	Number of new micro-embedded generation facilities for which service reliability requirement was met	Percent of new micro embedded generation facilities for which service reliability was met
January			
February			
March			
April			
May			
June			
July			
August			

September			
October			
November			
December			

Annual # of new micro-embedded generation facilities

Annual # of new micro-embedded generation facilities for which svc reliability requirement was met

Annual % of new micro embedded generation facilities for which service reliability was met

Service Reliability Indices

Includes outages caused by a Loss of Supply

Loss of Supply means customer interruptions due to an outage that occurs upstream of a distributor's distribution system

Please include all planned and unplanned sustained interruptions. Sustained means a period of interruption of one minute or more

SAIDI - System Average Interruption Duration Index

SAIFI - System Average Interruption Frequency Index

CAIDI - Customer Average Interruption Duration Index

OEB Approved Standard: Within the range of 3 years historical performance.

Total number of customers equals the number of customer accounts served by the distributor in the reporting month

Month	Total Customer Hours of Interruptions (i.e., 15 mins interruption = .25X200 Customer = 50 hours of interruption)	Total Customer Interruptions (i.e., 100 customers interrupted 2 times = 200 customers interrupted)	Total # of Customers (i.e., Not just affected customer, total customers served for the month)	SAIDI (1)/(3)	SAIFI (2)/(3)	CAIDI (4)/(5)
January						
February						
March						
April						
May						
June						
July						
August						
September						
October						
November						
December						

Service Reliability Indices Annual Totals and Average

Total Customer Hours of Interruptions

Total Customer Interruptions

Average # of Customers

Total SAIDI (1)/(3)

Total SAIFI (2)/(3)

Total CAIDI (4)/(5)

Loss of Sply Adjusted Service Reliability Indices

Excludes outages caused by a Loss of Supply

Loss of Supply means customer interruptions due to an outage that occurs upstream of a distributor's distribution system

Please deduct interruptions caused by Loss of Supply from all planned and unplanned sustained interruptions. Sustained means a period of interruption of one minute or more

SAIDI - System Average Interruption Duration Index

SAIFI - System Average Interruption Frequency Index

CAIDI - Customer Average Interruption Duration Index

Total number of customers equals the number of customer accounts served by the distributor in the reporting month

OEB Approved Standard: Within the range of 3 years historical performance.

Month	Adjusted Customer Hours of Interruptions (i.e., 15 mins interruption = .25X200 Customer = 50 hours of interruption)	Adjusted Customer Interruptions (i.e., 100 customers interrupted 2 times = 200 customers interrupted)	Total # of Customers (i.e., Not just affected customer, total customers served for the month)	SAIDI (1)/(3)	SAIFI (2)/(3)	CAIDI (4)/(5)
January						
February						
March						
April						
May						
June						
July						
August						
September						
October						
November						
December						

Service Reliability Indices Annual Totals and Average

Adjusted Customer Hours of Interruptions

Adjusted Customer Interruptions

Average # of Customers

Total Loss of Supply Adjusted
SAIDI (1)/(3)

Total Loss of Supply Adjusted
SAIFI (2)/(3)

Total Loss of Supply Adjusted
CAIDI (4)/(5)

Momentary Average Interruption Frequency Index

Distributors that do not have the system capability that enables them to capture or measure MAIFI are exempted from this reporting requirement.

All planned and unplanned interruptions 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			
December			

Total Momentary Interruption

Average Number of Customers
Served

Total Momentary Average
Interruption Frequency Index
(MAIFI)

Submit?

* Submit Form

Yes

POWERED BY
PIVOTAL

SAVE

SAVE & EXIT

Cancel

2.1.5

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.

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 (Administrative, operating and maintenance):
 - i. Average number of such employees for the year; and
 - ii. Total salaries and wages for those employees;
- f) For employees whose earnings are charged to new construction:
 - i. Average number of such employees for the year; and
 - ii. Total salaries and wages for those employees

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.

The information referred to in (e) and (f) above is being collected on behalf of, and for purposes of communication to Statistics Canada. See the [2008 Agreement Concerning the Disclosure of Energy Information by the Ontario Energy Board to Statistics Canada](#) between the Board and Statistics Canada, which is available on the Board's website.

2.1.5.2 Capital

In reporting on the following, only regulated amounts should be included.

- a) Changes in Gross Capital Assets

A distributor shall provide annually, by April 30, for the preceding calendar year, the dollar value of changes to gross property, plant and equipment and the breakdown in each category below, for total capital additions (including high voltage assets) and high voltage (HV) capital additions reported separately:

- i. Gross capital additions for the current year
- ii. Retirements/write offs/sales/asset impairment losses
- iii. Contributed capital, and
- iv. Other – please explain

b) Capital Expenditures

In addition to the above, a distributor shall provide annually, by April 30, for the preceding calendar year, the breakdown of capital expenditures, as follows:

- i. Direct labour (including benefits etc.)
 - ii. Equipment and materials
 - iii. Capitalized overhead
 - iv. Contract services
 - v. Other – please explain
- c) Please provide an explanation if information in any of the categories is not available in the format required above.

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.
- b) Delivery: Total kWhs of electricity delivered to all customers in the distributor's licensed service area and to any 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)above.
- d) The dollar amount charged by any host distributor for transmission or low voltage services.

2.1.5.4 Demand and Revenue

2.1.5.4.1 Annual Consumption (kWhs & kW), broken down as follows:

- a) For customers on SSS, by rate class sub-divided by (i) consumption for customers on the RPP; and (ii) consumption for customers not on the RPP;
- b) The billed kWhs for wholesale market participants connected to the distributor's distribution system;
- c) For customers successfully enrolled with a retailer (completed enrollments accepted by the distributor for flow only), consumption in kWhs, broken down by individual retailer and by rate class; and
- d) Total consumption in kWhs for each of street lighting connections and sentinel lighting connections (both as defined in the distributor's Board-approved tariff and charges).

All kWhs and kW shall be reported based on a reading of the applicable meter, without being grossed up for loss factor.

2.1.5.4.2 Annual Billings (in dollars) broken down by : Rate class, embedded distributors, wholesale market participants, connections for street lighting and connections for sentinel lighting (both 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).

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

2.1.5.5 Utility Characteristics

- a) Licensed Service Area (Sq. Kms.) in total, and broken down by rural and urban.
- b) Maximum Monthly Peak Load (kW) for each of winter and summer. This is the non-coincident peak reported both inclusive and exclusive of embedded generation.
- c) Average Peak Load (kW), reported both inclusive and exclusive of embedded generation.
- d) Average Load Factor (kW), reported both inclusive and exclusive of embedded generation.
- e) Circuit Kilometers of Line (route kms) in total, and broken down by overhead and underground.
- f) Circuit Kilometers of Line (route kms), broken down by 3 phase, 2 phase and single phase.
- g) Number of Distribution and Transmission Stations in total, broken down by greater than or equal to 50 kV and less than 50 kV., and the number of transformers at each Station, broken down by those that are greater than or equal to 50 kV and those that are less than 50 kV.

2.1.5.6 Regulated Return on Equity (ROE)

A distributor 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 the following pages of this Guide

New on form: There are changes in the all the six sections of this filing.

Labour (RRR 2.1.5.1): The wording has been rearranged to reflect the requirement as stated by Statistics Canada.

Capital (RRR 2.1.5.2): The requirement has been revised to ask for breakdown of capital expenditures and changes in capital assets separately, with high voltage capital assets reported separately.

Supply and Delivery (RRR 2.1.5.3): The requirement to report number of wholesale meters and delivery to large users and embedded distributors has been removed from this section.

Demand and Revenue (RRR 2.1.5.4): Since quarterly filing on energy sales (RRR 2.1.3) was discontinued, this section of the 2.1.5 form has been modified to collect the sales data on an annual instead of quarterly basis.

In order to continue collecting consumption data in this section from all distribution customers, a new rate class "Wholesale Market Participants" has been introduced in this section.

Further, in view of the fact that quarterly filing RRR 2.1.2 requires reporting of customer numbers, the requirement for customer numbers on an annual basis in this section has been removed to avoid duplication.

Utility Characteristics (RRR 2.1.5.5): The requirement to report population and transformer types has been removed. Peak load for winter and summer months, average peak load and average load factor are now required to reported both inclusive and exclusive of embedded generation.

Regulated Return on Equity (ROE) (RRR 2.1.5.6): The requirement to report ROE is now applicable to all distributors. ROE values are now required to be entered on the electronic input form, for upload to the scorecard. The excel spreadsheet with supporting calculations is required to be emailed to Board staff as before. If there are any subsequent changes to the ROE numbers, these will need to be re-submitted on the ROE form by the distributor.

Please note that the ROE values for completing the scorecard must be entered in this section of the electronic input form in order to submit the form. If no values are entered, you will get an error message and the form will not be submitted.

Tips:

1. 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 http://www.ontarioenergyboard.ca/documents/oeb_statisticscanada_initiative.pdf and at http://www.ontarioenergyboard.ca/documents/tools/efiling/statscan_signed_agreement_2008.pdf.
2. Please note that at the beginning of the form, after instruction #7, 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. Capital additions: Electricity distributors are required to report the total capital additions (including high voltage assets) and to report separately the high voltage (HV) capital additions.
5. HV assets are those assets that are used for conveying electricity at voltages higher than 50 kilovolts. These assets are regarded as HV assets, regardless of whether they have been deemed as distribution assets or not, regardless of where their financial information are recorded and reported in the distributor’s trial balance accounts (RRR 2.1.7). High voltage

assets are used in connection with “electricity transmission lines” which means a line, transformers, plant or equipment used for conveying electricity at voltages higher than 50 kilovolts (see Section 89 of the *OEB Act*).

6. At present, the electricity distributors are required to separately report the HV assets without any allocation of common costs. The expenditures that are common to HV assets and low voltage (LV) assets are not to be allocated to these assets. The allocation of common costs between HV assets and LV assets may be subject to a Board consultation in the future. At present, only HV assets without any allocation are to be reported separately under Section RRR 2.1.5.2. a).
7. Capital expenditures: To the extent the information for capital expenditures is available, the electricity distributors should report to the Board the required information for April 30, 2014. If the distributor is unable to report the required 2013 RRR data in the designated categories, the distributor should ensure that the data for each category becomes available and reported to the Board for April 30, 2015.
8. For further information on changes to the capital section, please refer to the [Board's notice of RRR amendments addressed to all licensed electricity distributors dated March 7, 2014](#).

Supply and Delivery Information

9. 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.
10. Distribution losses are calculated on the input form as the difference between the supply as reported in A(i) and A(ii) less delivery as reported in B. The form cannot be submitted unless this calculation is correct.
11. 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).

Demand and Revenue

12. **The metered kWhs reported in this subsection represent the meter read, that is, it is not loss adjusted, and represents the yearly metered kWhs without the loss factor.**
13. The new RRR Section 2.1.5.4.1 came into effect January 1, 2013. Please note that kWhs in Tables 1 (for SSS customers) and Table 2 (for Retailer customers) may be reported on a **best estimates basis** for the 2013 reporting period if the distributor does not currently have accurate figures for the breakdown between SSS and retailer kW reporting. However, the distributor must ensure that verifiable data for kW by SSS and retailer is available and reported to the Board for the 2014 reporting period by April 30, 2015.
14. Section 2.1.5.4.1 of the RRR came into effect on January 1, 2013. **All energy sales are required to be reported on a non-loss adjusted basis.** [The notice for the changes was issued on December 20, 2012](#) and on page 3 it states, “Although the electricity charge on customer bills is currently calculated on a loss-adjusted basis, this data is required to be provided on a non-loss-adjusted basis so that the total reflects the kilowatt-hours or kilowatts actually delivered.”

15. The demand and supply under RRR 2.1.5.4 require the reporting of total annual metered consumption. This information should be reported based on the actual consumption for the calendar year since any unbilled year-end accruals would have been reversed, and thus the actual consumption would be known to distributors by the time of their filings in April.

Utility Characteristics

16. 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.
17. The utility average peak load refers to the annual average hourly peak load.
18. 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>).
19. 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.
20. As in previous years, distributors are expected to report the number of distribution and transmission stations in total, broken down by greater than or equal to 50 kV and less than 50 kV. The classification of stations in each category is at the discretion of the distributor.

The Board also requires the number of transformers in each category of station broken down by greater than or equal to 50 kV and less than 50 kV.

Examples 3a and 3b are provided at the end of this section to illustrate the reporting. The section from the input form for this requirement is shown below:

Figure 1:

G) Number of Distribution and Transmission Station		
Number of Distribution and Transmission Stations in Total	Number of Distribution and Transmission Stations Greater Than or Equal to 50kV	Number of Distribution and Transmission Stations Less Than 50 kV
<input type="text"/> A <input type="text"/>	<input type="text"/> B <input type="text"/>	<input type="text"/> C <input type="text"/>
Number of transformers at stations greater than or equal to 50kV	Number of transformers greater than or equal to 50kV	Number of transformers less than 50kV
<input type="text"/> D <input type="text"/>	<input type="text"/> E <input type="text"/>	<input type="text"/> F <input type="text"/>
Number of transformers at stations less than 50kV	Number of transformers greater than or equal to 50kV	Number of transformers less than 50kV
<input type="text"/> G <input type="text"/>	<input type="text"/> H <input type="text"/>	<input type="text"/> I <input type="text"/>

21. The first part (i.e., the first row in the electronic input form shown in Figure 1above) of RRR Section 2.1.5.5. g) is not a new requirement. In 2012, the requirement was stated under the same Section 2.1.5.5 (Utility Characteristics) as follows:

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. ([Page 15 of the Electricity RRR document dated March 7, 2012](#)).

Distributors should continue reporting the number of Distribution and Transformer Stations as they have done in previous years.

22. For further clarity, this reporting includes transformer stations that are owned by the distributor which are to be included in the reporting under RRR Section 2.1.5.5. g). Please do not report any transformer stations if you do not own, as may happen with some embedded distributors, or where the transformer stations are owned by utility's customer. The utility is expected to report all transformer stations that it owns including the transformers that may be located on customer's site.

The transformer stations may be classified as stations which are greater than or equal to 50 kV, or less than 50 kV.

Each transformer station reported can have more than one transformer, e.g. three single phase transformers.

23. The second part (i.e., the second and third rows of Figure 1above) of 2.1.5.5.g) asks for the number of transformers within each station type. These are reported according to the classification of the individual transformer as greater than or equal to 50 kV or less than 50 kV within the station. The classification of the individual transformer is based on the output voltage of the transformer.

24. On the electronic input form there are nine boxes to be completed for RRR Section 2.1.5.5. g).

Boxes A, D and G will fill in automatically with totals from the boxes in the same row.

For example, $A = B + C$
 $D = E + F$
 $G = H + I$

Further,

A = total number of stations reported

D = total number of transformers at stations classified as greater than or equal to 50 kV.

G = total number of transformers at stations classified as less than 50 kV.

Regulated Return on Equity (ROE)

25. For the purpose of providing information for the scorecard, this section now requires the entering of the two ROE values which appear on the scorecard to be entered here as part of the filing. These are: Regulated Return on Equity – 1) Deemed (included in rates) and 2) Achieved.

The ROE calculation will also be submitted on an Excel spreadsheet. The email with the spreadsheet should be received at the OEB before the due date for the filing, which is April

30th. Board-staff have posted a [template for the 2013 ROE calculation, as well as a generic example](#) on the OEB website.

26. 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.

An illustrative Excel template and example is provided on the OEB website at http://www.ontarioenergyboard.ca/oeb/Documents/RRR/RRR_Template_Calculation%20of%20ROE%20on%20a%20deemed%20basis.xlsx. In the template provided, the Board-approved rate of return, the interest rates on short and long term debt are taken from the most recent cost of service rate proceeding, the utility tax rate is taken either from the last cost of service rate proceeding or from the last incentive rate mechanism rate proceeding, while other amounts are taken from the period being reported. The fixed assets and expenses to recalculate rate base are taken from the most recent financial statements.

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.

27. As mentioned above, Board staff has posted a [template for the ROE calculation as well as a generic example](#) on the OEB website.

If your cost of service rate proceeding took place in 2010, and you are now calculating the ROE for the 2013 reporting year, the source year(s) for the inputs to the calculation are as follows:

- Deemed ROE % - approved ROE % from the 2010 cost of service rate proceeding
 - Interest rates on short and long term debt – approved rates from the 2010 cost of service proceeding.
 - Tax rate – the statutory tax rate used in the last rate proceeding – either from the 2013 incentive rate mechanism proceeding or the 2010 cost of service rate proceeding.
 - Updated rate base – from the 2013 fiscal year.
 - Actual interest expense – from the 2013 fiscal year.
28. For purposes of completing the scorecard, the ROE section of the electronic input form now requires entering of the two ROE values which appear on the scorecard. These are:
- 1) Deemed (included in rates), and
 - 2) Achieved

The deemed value is the approved ROE% from the last cost of service rate proceeding.

The achieved value is the result of the calculation using the [template provided by Board staff](#) on the OEB website.

Please note that the ROE calculation on the template is required to be submitted to Board staff through email. The ROE calculation should be received at the OEB before April 30th, which is the due date for all annual filings.

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 → Jan – Mar → for 3 months

Employee #2 → Feb – August → for 6 months, and

Employee #3 → Mar – Oct → 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 kms become twice their original size. 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 3a: Utility Characteristics – Distribution & Transmission Stations

A distributor has two stations, each with two transformers as follows:

Station #1 contains a 230 kV transformer and a 44 kV transformer.

Station #2 contains a 44 kV transformer and a 13.8 kV transformer.

Under RRR Section 2.1.5.5 g):

Station #1 will be reported in the category “Greater than or equal to 50 kV.”

Station #2 will be reported in the category “Less than 50 kV.”

Example 3b: Utility Characteristics – Transformers within Stations

Transformers within the two categories of stations (>50kV and <50 kV) will be reported as:

Transformers within stations greater than or equal to 50 kV: 2 in total

- 1 transformer in the category greater than or equal to 50 kV
- 1 transformer in the category less than 50 kV

Transformers with stations less than 50 kV: 2 in total

- 0 transformers in the category greater than or equal to 50 kV
- 2 transformer in the category less than 50 kV

Reason(s) for change: In 2012 the reporting requirements were streamlined. These changes took effect on January 1, 2013, and are being reported on for the first time for the reporting year 2013.



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Report Summary

Filing Due Year	Filing Form Name	RRR Filing No
Reporting Period and Company Name	Licence Type	Status
Report Version	Extension Granted	Extension Deadline
Filing Due Date	Reporting From	Reporting To
Submitted On	Submitter Name	Expiry Date

Instructions

1. Utilities 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.
2. Under the Demand and Revenue tab, for Sentinel and Street Lighting, please enter connections not number of accounts.
3. When reporting Embedded Distributor(s), please enter the number of distributors embedded within your distribution system.
4. To delete a value that should have been blank you must delete the value and enter 0.
5. Clicking Save will not automatically submit this filing. To submit this filing, go to the Performance Based Regulation Summary and Submit tab, scroll to the end of the page, select Yes in the Submit drop down then click the Save button.
6. The Print All button will print all tabs.
7. Please go to the ROE tab to input the ROE values for the scorecard. If these values are not entered, this form cannot be submitted

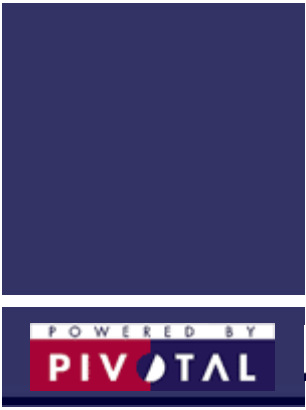
Please indicate the accounting standard used in preparing the reported financial information. 1. Canadian GAAP / Accounting Standards for Private Enterprises (ASPE) / US GAAP 2. Modified International Financial Reporting Standards.

Accounting Standard Menu Selection

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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.

Line Crew Wage Rates (\$/hr)

Please indicate the line crew wage rate in effect in the reporting year. If the line crew wage rate changed during the year, please indicate the wage rate before and after the change and the effective date of change in the Line Crew Wage Rate Change box

A) Average Line Crew Wage Rate (\$/hr)

B) New Line Crew Wage Rate (\$/hr)

C) New Line Crew Wage Rate effective date



Labor

D) Full time equivalent number of employees

E)i Average number of employees for the year whose earnings are charged to current operating expenses (Administrative, operating, and maintenance)

E)ii Total Salaries and Wages charged to current operating expenses, in dollars

F)i Average number of employees charged to new construction

F)ii Total Salaries and Wages charged to new Construction

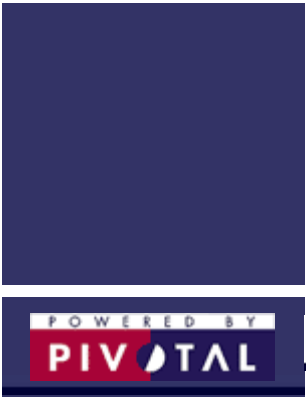
The following rules apply for the purposes of this section:

- (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.

The information referred to in (e) and (f) above is being collected on behalf of, and for purposes of communication to, Statistics Canada.

See the 2008 Agreement Concerning the Disclosure of Energy Information by the Ontario Energy Board to Statistics Canada between the Board and Statistics Canada, available on the Board's website at

http://www.ontarioenergyboard.ca/documents/tools/efiling/statscan_signed_agreement_2008.pdf



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Capital (in dollars)

Please enter all amounts as positive numbers.

Changes in Gross Capital Assets (for total capital additions including high voltage assets)

A) Gross Capital Additions

TOTAL CAPITAL ADDITIONS (including high voltage assets)

Gross capital additions for the current year Retirements/write offs/sales/asset impairment losses

Contributed capital

Other - please explain

Other - value

HIGH VOLTAGE CAPITAL ADDITIONS ONLY

Gross capital additions for the current year Retirements/write offs/sales/asset impairment losses

Contributed capital

Other - please explain

Other - value

B) Capital Expenditure

Direct labour

Equipment and materials

Capitalized overhead

Contract services

Other – please explain

Other - value

Please provide an explanation if information in any of the categories is not available in the format required above



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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 loss 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

B) Delivery

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

D) Amount Charged (\$)

Amount charged by any host distributor for transmission or low voltage services in the year



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E2.1.5 Performance Based Regulation

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Utility Characteristics

Regulated Return on Equity (ROE)

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.

Table 1

Annual Consumption for Distribution Customers

Rate Class	Metered consumption for customers on RPP kWh (a)	Metered consumption for customers on RPP kW (b)	Metered consumption for customers Not on RPP kWh (c)	Metered consumption for customers Not on RPP kW (d)	Total Consumption for Distribution Customers KWh (a+c)	Total Consumption for Distribution Customers KW (b+d)
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						
Wholesale Market Participants						
Total (Auto-Calculated)						

Energy Sales with Retailer

+	Retailer	Is this Retailer complete?
No Records		

Have you entered all retailers?



Please note that Table 2 (“Aggregate Consumption with Retailers”) and Table 3 (“Total Metered Consumption”) will not update unless you have answered “Yes” and saved the form.

Table 2

Aggregate consumption from retailer customers

Rate Class	Metered Consumption in kWhs (e)	Metered Consumption in kWhs (f)
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		
Wholesale Market Participants		
Total (Auto-Calculated)		

Table 3

Total Metered Consumption (SSS + Retailer customers)

Rate Class	Metered consumption in kWhs (a+c+e)	Metered consumption in kWhs (b+d+f)	Annual Bilings - Distribution Revenue (Acct. 4080)
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			
Wholesale Market Participants			
Total (Auto-			



Calculated)

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and
RevenueUtility
CharacteristicsRegulated
Return on
Equity
(ROE)

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Utility Characteristics

NOTE: Utilities 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.

A) Licensed Service Area

Total Service Area (Sq.Km)

Rural Service Area (Sq.Km)

Urban Service Area (Sq.Km)

B) Maximum Monthly Peak Load (kW)

Utility Winter Max Monthly Peak
Load (kW) with embedded
generationUtility Winter Max Monthly Peak
Load (kW) without embedded
generationUtility Summer Max With
EmbeddedUtility Summer Max Without
Embedded

C) Average Peak Load (kW)

Average Peak Load With
EmbeddedAverage Peak Load Without
Embedded

D) Average Load Factor (kW)

Average Load Factor With
EmbeddedAverage Load Factor Without
Embedded

E) Total Circuit Kilometers of Line

Circuit Kilometers of Line

Overhead Circuit Kilometers of
LineUnderground Circuit Kilometers of
Line

F) Circuit Kilometers of Line by Type

3 Phase

2 Phase

Single Phase

Total of all phases

G) Number of Distribution and Transmission Station

Number of Distribution and Transmission Stations in Total	Number of Distribution and Transmission Stations Greater Than or Equal to 50kV	Number of Distribution and Transmission Stations Less Than 50 kV
Number of transformers at stations greater than or equal to 50kV	Number of transformers greater than or equal to 50kV	Number of transformers less than 50kV
Number of transformers at stations less than 50kV	Number of transformers greater than or equal to 50kV	Number of transformers less than 50kV



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Equity
(ROE)

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Regulated Return on Equity (ROE)

A distributor shall report, in the form and manner determined by the Board, the regulatory return on equity 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.

Regulatory Return Earned Report
Mailed to the Board

**Profitability : Regulatory Return on Equity**

Deemed (included in Rates)

Achieved

Comments

2.1.6

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 mailed to the OEB

Content: Audited financial statements for the preceding year

New on form: N/A

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 addressed to all licensed electricity distributors](#).

Example: N/A

Reason(s) for change: N/A

2.1.7

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 in the Accounting Procedures Handbook for Electricity Distributors.

New on form:

1. The following accounts have been added/deleted to the Trial Balance for reporting under MIFRS:

Added:

1551 – Smart Metering Entity Charge Variance Account
4076 – Smart Metering Entity Charge
4751 – Charges – Smart Meter Entity Charge

Deleted: None

2. The following accounts have been added/deleted to the Trial Balance for reporting under CGAAP:

Added:

1551 – Smart Metering Entity Charge Variance Account
4076 – Billed – Smart Metering Entity Charge
4707 – Charges – Global Adjustment
4751 – Charges Smart Meter Entity Charge

Deleted:

1545 – Development Charge Deposits/Receivables
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
4045 – Energy Sales to Railroads and Railways
4730 – Rural Rate Assistance Expense

3. The following sub-accounts have been added/deleted to the sub-accounting reporting under RRR Section 2.1.7 (both MIFRS and CGAAP):

Added:

1508 – Sub-account Incremental Capital Expenditures
1508 – Sub-account Incremental Capital Expenditures Rate Rider

Replaced:

The following sub-accounts of the 1595 account have replaced their 2012 versions:

Sub-account Principal Balances Approved in 2013

Sub-account Carrying Charges Approved in 2013

Sub-account Carrying Charges for Net Principal in 2013

Tips:

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 Financial Reporting Standards (MIFRS) basis, which were approved by the Board, and therefore whose distribution rates were set under MIFRS. This trial balance is based on the chart of accounts (Article 210) in the revised 2012 Accounting Procedures Handbook for Electricity Distributors. The electronic input form for the trial balance is reproduced at the end of this section at pages 84 to 107.
2. Distributors using Canadian GAAP, Accounting Standards for Private Enterprises (ASPE), or distributors 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, 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. The electronic input form for this trial balance is reproduced at the end of this section at pages 108 to 131.
3. Starting in the 2012 fiscal year reporting, a separate electronic template, Sub-accounts has been provided for distributors to report the balances for specified sub-accounts. This template is applicable to all distributors whether reporting under the MIFRS trial balance or the old trial balance. Please report only the sub-account balances in this separate stand-alone template. The amounts reported for the sub-accounts are independent of, and are not “rolled up” or added to their respective “control” account in either the MIFRS or old trial balance.
4. 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 http://www.ontarioenergyboard.ca/documents/oeb_statisticscanada_initiative.pdf and at http://www.ontarioenergyboard.ca/documents/tools/efiling/statscan_signed_agreement_2008.pdf. 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, 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.
5. 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.
6. 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.

7. 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.
8. 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.



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Filing Due Year

Filing Form Name

RRR Filing No

Reporting Period and Company
Name

Licence Type

Status

Report Version

Extension Granted

Extension Deadline

Filing Due Date

Reporting From

Reporting To

Submitted On

Submitter Name

Expiry Date

IMPORTANT NOTICE AND INSTRUCTION

The E 2.1.7 Trial Balance is changed to provide two separate trial balances, as shown in the "Accounting Standard Menu Selection" drop-down menu below.

Distributors shall use this menu depending on the accounting standard that the distributor was approved to use for ratemaking and regulatory accounting and reporting to the Ontario Energy Board.

The two separate E 2.1.7 Trial Balances are as follows:

1. Canadian GAAP / Accounting Standards for Private Enterprises (ASPE) / US GAAP
2. Modified International Financial Reporting Standards

Distributors shall use one of the above E 2.1.7 Trial Balances for the 2012 reporting year.

The "Canadian GAAP / Accounting Standards for Private Enterprises (ASPE) / US GAAP" trial balance is based on the previous (2011) trial balance with minor changes to include new regulatory accounts (e.g., Account 1589, RSVAGA).

Distributors using Canadian GAAP, ASPE, or approved to use US GAAP for ratemaking and reporting purposes shall also use this trial balance.

The "Modified International Financial Reporting Standards" (MIFRS) trial balance is new for 2012 reporting.

This MIFRS-based trial balance is provided for those distributors whose distribution rates were set under MIFRS in a cost of service rate application (e.g., 2012 distribution rates) that was approved by the Board.

These distributors shall use the MIFRS-based trial balance for reporting by selecting "Modified International Financial Reporting Standards" in the "Accounting Standard Menu Selection" drop down menu below.

This trial balance is based on the chart of accounts (Article 210) in the revised 2012 Accounting Procedures Handbook.

Instructions

1. Debit amounts are reported as positive numbers and credit amounts are reported as negative numbers.
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.

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

Current Assets

Account Description	Account No	Amount
Cash	1005	
Cash Advances and Working Funds	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 - Recoverable Work	1104	
Accounts Receivable - Merchandise Jobbing, etc.	1105	

Other Accounts Receivable	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	Account No	Amount
Fuel Stock	1305	
Plant Materials and Operating Supplies	1330	
Merchandise	1340	
Other Materials and Supplies	1350	

Non-Current Assets

Account Description	Account No	Amount
Long Term Investments in Non-Associated 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 Debt--Debit	1445	
Unamortized Deferred Foreign Currency Translation Gains and 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 Plans	1475	
Portfolio Investments - Associated Companies	1480	
Investment in Associated Companies - Significant Influence	1485	
Investment in Subsidiary Companies	1490	

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	

Power Purchase Variance Account	1520	
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 Account	1533	
Smart Grid Capital Deferral Account	1534	
Smart Grid Capital OM&A Account	1535	
Smart Grid Funding Adder Deferral Account	1536	
Unamortized Loss on Reacquired Debt	1540	
RCVASTR	1548	
LV Variance Account	1550	
Smart Metering Entity Charge Variance Account	1551	
Smart Meter Capital and Recovery Offset Variance Account	1555	
Smart Meter OM&A Variance	1556	
Deferred Development Costs	1560	
Deferred Payments in Lieu of Taxes	1562	
Deferred PILs Contra Account	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	
2006 PILs & Taxes Variance	1592	
Disposition and Recovery/Refund of Regulatory Balances Control Account	1595	

Electric Plant and Service - Detailed

Account Description	Account No	Amount
Electric Plant in Service - Control Account	1605	0.00

A.Intangible Plant

Account Description	Account No	Amount
Organization	1606	
Franchises and Consents	1608	
Miscellaneous Intangible Plant	1610	

B.Generation Plants

Account Description	Account No	Amount
Land	1615	
Land Rights	1616	
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 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	

D.Distribution Plant

Account Description	Account No	Amount
Land	1805	
Land Rights	1806	
Buildings and Fixtures	1808	
Leasehold Improvements	1810	
Transformer Station Equipment - Normally Primary above 50 kV	1815	
Distribution Station Equipment - Normally Primary below 50 kV	1820	
Storage Battery Equipment	1825	
Poles, Towers and Fixtures	1830	
Overhead Conductors and Devices	1835	
Underground Conduit	1840	

Underground Conductors and Devices	1845	
Line Transformers	1850	
Services	1855	
Meters	1860	
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	
Contributions and Grants - Credit	1995	

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 Progress--Electric	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&E	2105	
Accumulated Amortization of Electric Utility Plant - Intangibles	2120	
Accumulated Amortization of Electric Plant Acquisition Adjustment	2140	
Accumulated Amortization of Other Utility Plant	2160	
Accumulated Amortization of Non-Utility Property	2180	



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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	
Current Portion of Long Term Debt	2260	
Ontario Hydro Debt - Current Portion	2262	
Pensions and Employee Benefits - Current Portion	2264	
Accrued Interest on Long Term Debt	2268	
Matured Long Term Debt	2270	
Matured Interest on Long Term Debt	2272	
Obligations Under Capital Leases--Current	2285	
Commodity Taxes	2290	
Payroll Deductions / Expenses Payable	2292	
Accrual for Taxes Payments in Lieu of Taxes, Etc.	2294	
Future Income Taxes - Current	2296	

Non-Current Liabilities

Account Description	Account No	Amount
Accumulated Provision for Injuries and Damages	2305	
Employee Future Benefits	2306	
Other Pensions - Past Service Liability	2308	
Vested Sick Leave Liability	2310	
Accumulated Provision for Rate Refunds	2315	
Other Miscellaneous Non-Current Liabilities	2320	
Obligations Under Capital Lease--Non-Current	2325	
Development Charge Fund	2330	

Long Term Customer Deposits	2335	
Collateral Funds Liability	2340	
Unamortized Premium on Long Term Debt	2345	
O.M.E.R.S. - Past Service Liability - Long Term Portion	2348	
Future Income Tax - Non-Current	2350	

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 Portion	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 Period	3047	
Dividends Payable-Preference Shares	3048	
Dividends Payable-Common Shares	3049	
Adjustment to Retained Earnings	3055	
Unappropriated Undistributed Subsidiary Earnings	3065	
Non-Utility Shareholders' Equity	3075	

Shareholders Equity Acct 3046

Account Description	Account No	Amount

Balance Transferred From Income	3046	0.00
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Sales of Electricity

Account Description	Account No	Amount
Residential Energy Sales	4006	
Commercial Energy Sales	4010	
Industrial Energy Sales	4015	
Energy Sales to Large Users	4020	
Street Lighting Energy Sales	4025	
Sentinel Lighting Energy Sales	4030	
General Energy Sales	4035	
Other Energy Sales to Public Authorities	4040	
Revenue Adjustment	4050	
Energy Sales for Resale	4055	
Interdepartmental Energy Sales	4060	
Billed WMS	4062	
Billed One-Time	4064	
Billed NW	4066	
Billed CN	4068	
Billed - LV	4075	
Billed – Smart Metering Entity Charge	4076	

Revenue from Services-Distribution

Account Description	Account No	Amount
Distribution Services Revenue	4080	
Retail Services Revenues	4082	
Service Transaction Requests (STR) Revenues	4084	
SSS Administration Revenue	4086	
Electric Services Incidental to Energy Sales	4090	

Revenue from Services-Transmission

Account Description	Account No	Amount
Transmission Charges Revenue	4105	
Transmission Services Revenue	4110	

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 Credited to Income	4245	

Other Income / Deductions

Account Description	Account No	Amount
Regulatory Debits	4305	
Regulatory Credits	4310	
Revenues from Electric Plant Leased to Others	4315	
Expenses of Electric Plant Leased to Others	4320	
Special Purpose Charge Recovery	4324	
Revenues from Merchandise Jobbing, Etc.	4325	
Costs and Expenses of Merchandising Jobbing, Etc.	4330	
Profits and Losses from Financial Instrument Hedges	4335	
Profits and Losses from Financial Instrument Investments	4340	
Gains from Disposition of Future Use Utility Plant	4345	
Losses from Disposition of Future Use Utility Plant	4350	
Gain on Disposition of Utility and Other Property	4355	
Loss on Disposition of Utility and Other Property	4360	
Gains from Disposition of Allowances for Emission	4365	
Losses from Disposition of Allowances for Emission	4370	
Revenues from Non-Utility Operations	4375	
Expenses of Non-Utility Operations	4380	
Non-Utility Rental Income	4385	
Miscellaneous Non-Operating Income	4390	
Rate-Payer Benefit Including Interest	4395	
Foreign Exchange Gains and Losses, Including Amortization	4398	

Investment Income

Account Description	Account No	Amount
Interest and Dividend Income	4405	
Equity in Earnings of Subsidiary Companies	4415	

Generation Expenses - Operation

Account Description	Account No	Amount
Operation Supervision and Engineering	4505	
Fuel	4510	
Steam Expense	4515	
Steam From Other Sources	4520	
Steam Transferred--Credit	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	

Generation Expenses - Maintenance

Account Description	Account No	Amount
Maintenance Supervision and Engineering	4605	
Maintenance of Structures	4610	
Maintenance of Boiler Plant	4615	
Maintenance of Electric Plant	4620	
Maintenance of Reservoirs, Dams and Waterways	4625	
Maintenance of Water Wheels, Turbines and Generators	4630	
Maintenance of Generating and Electric Plant	4635	
Maintenance of Miscellaneous Power Generation Plant	4640	

Other Power Supply Expenses

Account Description	Account No	Amount
Power Purchased	4705	
Charges - Global Adjustment	4707	
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	
Charges - LV	4750	
Charges - Smart Meter Entity Charge	4751	

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 No	Amount
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	
Overhead Subtransmission Feeders - Operation	5030	
Overhead Distribution Transformers- Operation	5035	
Underground Distribution Lines and Feeders - Operation Labour	5040	
Underground Distribution Lines and Feeders - Operation Supplies and Expenses	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 Paid	5090	
Overhead Distribution Lines and Feeders - Rental Paid	5095	
Other Rent	5096	

Distribution Expenses - Maintenance

Account Description	Account No	Amount
Maintenance Supervision and Engineering	5105	
Maintenance of Buildings and Fixtures - Distribution Stations	5110	
Maintenance of Transformer Station Equipment	5112	
Maintenance of Distribution Station Equipment	5114	
Maintenance of Poles, Towers and Fixtures	5120	
Maintenance of Overhead Conductors and Devices	5125	
Maintenance of Overhead Services	5130	
Overhead Distribution Lines and Feeders - Right of Way	5135	
Maintenance of Underground Conduit	5145	
Maintenance of Underground Conductors and Devices	5150	
Maintenance of Underground Services	5155	
Maintenance of Line Transformers	5160	
Maintenance of Street Lighting and Signal Systems	5165	
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	
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 Premises	5195	

Other Expenses

Account Description	Account No	Amount
Purchase of Transmission and System Services	5205	
Transmission Charges	5210	
Transmission Charges Recovered	5215	

Billing And Collecting

Account Description	Account No	Amount
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 Expenses	5340	

Community Relations

Account Description	Account No	Amount
Supervision	5405	

Community Relations - Sundry	5410	
Energy Conservation	5415	
Community Safety Program	5420	
Miscellaneous Customer Service and Informational Expenses	5425	

Sales Expenses

Account Description	Account No	Amount
Supervision	5505	
Demonstrating and Selling Expense	5510	
Advertising Expense	5515	
Miscellaneous Sales Expense	5520	

Administrative and General Expenses

Account Description	Account No	Amount
Executive Salaries and Expenses	5605	
Management Salaries and Expenses	5610	
General Administrative Salaries and Expenses	5615	
Office Supplies and Expenses	5620	
Administrative Expense Transferred/Credit	5625	
Outside Services Employed	5630	
Property Insurance	5635	
Injuries and Damages	5640	
Employee Pensions and Benefits	5645	
Franchise Requirements	5650	
Regulatory Expenses	5655	
General Advertising Expenses	5660	
Miscellaneous General Expenses	5665	
Rent	5670	
Maintenance of General Plant	5675	
Electrical Safety Authority Fees	5680	
Special Purpose Charge Expense	5681	
Independent Market Operator Fees and Penalties	5685	
OM&A Contra	5695	

Amortization Expenses

Account Description	Account No	Amount
Amortization Expense - Property Plant, and Equipment	5705	
Amortization of Limited Term Electric Plant	5710	
Amortization of Intangibles and Other Electric Plant	5715	
Amortization of Electric Plant Acquisition Adjustments	5720	
Miscellaneous Amortization	5725	
Amortization of Unrecovered Plant and Regulatory Study Costs	5730	
Amortization of Deferred Development Costs	5735	
Amortization of Deferred Charges	5740	

Interest Expenses

Account Description	Account No	Amount
Interest on Long Term Debt	6005	
Amortization of Debt Discount and Expense	6010	
Amortization of Premium on Debt/Credit	6015	
Amortization of Loss on Reacquired Debt	6020	
Amortization of Gain on Reacquired Debt--Credit	6025	
Interest on Debt to Associated Companies	6030	
Other Interest Expense	6035	
Allowance for Borrowed Funds Used During Construction--Credit	6040	
Allowance For Other Funds Used During Construction	6042	
Interest Expense on Capital Lease Obligations	6045	

Taxes

Account Description	Account No	Amount
Taxes Other Than Income Taxes	6105	
Income Taxes	6110	
Provision for Future Income Taxes	6115	

Other Deductions

Account Description	Account No	Amount
Donations	6205	
Life Insurance	6210	
Penalties	6215	
Other Deductions	6225	

Extraordinary Items

Account Description	Account 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/ Losses	6410	
Income Taxes, Discontinued Operations	6415	

Other Comprehensive Income

Account Description	Account No	Amount
No Records		



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Sub-Accounts

Account Description	Account No	Amount
Sub-account Incremental Capital Expenditures	1508	
Sub-account Incremental Capital Expenditures Rate Rider	1508	
Sub-account Deferred IFRS Transition Costs	1508	
Sub-account IFRS Transition Costs Variance	1508	
Sub-account Incremental Capital Charges	1508	
Sub-account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit	1508	
Sub-account Stranded Meter Costs	1555	
Sub-account HST / OVAT Input Tax Credits (ITCs)	1592	
Sub-account Principal Balances Approved in 2013	1595	
Sub-account Carrying Charges Approved in 2013	1595	
Sub-account Carrying Charges for Net Principal in 2013	1595	
Sub-account Generation Facility Assets	2075	
Sub-account Generation Facility Liabilities	2285	
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	



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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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RRR Filing No

Reporting Period and Company
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Licence Type

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Extension Granted

Extension Deadline

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Reporting To

Submitted On

Submitter Name

Expiry Date

IMPORTANT NOTICE AND INSTRUCTION

The E 2.1.7 Trial Balance is changed to provide two separate trial balances, as shown in the "Accounting Standard Menu Selection" drop-down menu below.

Distributors shall use this menu depending on the accounting standard that the distributor was approved to use for ratemaking and regulatory accounting and reporting to the Ontario Energy Board.

The two separate E 2.1.7 Trial Balances are as follows:

1. Canadian GAAP / Accounting Standards for Private Enterprises (ASPE) / US GAAP
2. Modified International Financial Reporting Standards

Distributors shall use one of the above E 2.1.7 Trial Balances for the 2012 reporting year.

The "Canadian GAAP / Accounting Standards for Private Enterprises (ASPE) / US GAAP" trial balance is based on the previous (2011) trial balance with minor changes to include new regulatory accounts (e.g., Account 1589, RSVAGA).

Distributors using Canadian GAAP, ASPE, or approved to use US GAAP for ratemaking and reporting purposes shall also use this trial balance.

The "Modified International Financial Reporting Standards" (MIFRS) trial balance is new for 2012 reporting.

This MIFRS-based trial balance is provided for those distributors whose distribution rates were set under MIFRS in a cost of service rate application (e.g., 2012 distribution rates) that was approved by the Board.

These distributors shall use the MIFRS-based trial balance for reporting by selecting "Modified International Financial Reporting Standards" in the "Accounting Standard Menu Selection" drop down menu below.

This trial balance is based on the chart of accounts (Article 210) in the revised 2012 Accounting Procedures Handbook.

Instructions

1. Debit amounts are reported as positive numbers and credit amounts are reported as negative numbers.
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.

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

Current Assets

Account Description	Account No	Amount
Cash	1005	
Cash Advances and Working Funds	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 - Recoverable Work	1104	
Accounts Receivable - Merchandise Jobbing, etc.	1105	

Other Accounts Receivable	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	Account No	Amount
Fuel Stock	1305	
Plant Materials and Operating Supplies	1330	
Merchandise	1340	
Non Rate-Regulated Materials and Supplies	1350	

Non-Current Assets

Account Description	Account No	Amount
Non-Current Investments in Non-Associated Companies	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	
Unamortized Discount on Long-Term Debt--Debit	1445	
Unamortized Deferred Foreign Currency Translation Gains and 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 Account	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 Metering Entity Charge Variance Account	1551	
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	
Disposition and Recovery/Refund of Regulatory Balances Control Account	1595	

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 Description	Account No	Amount
Land	1615	
Land Rights	1616	
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 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	

D.Distribution Plant

Account Description	Account No	Amount
Land	1805	
Buildings and Fixtures	1808	
Leasehold Improvements	1810	
Transformer Station Equipment - Normally Primary above 50 kV	1815	
Distribution Station Equipment - Normally Primary below 50 kV	1820	
Storage Battery Equipment	1825	
Poles, Towers and Fixtures	1830	
Overhead Conductors and Devices	1835	
Underground Conduit	1840	
Underground Conductors and Devices	1845	

Line Transformers	1850	
Services	1855	
Meters	1860	
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	
Buildings and Fixtures	1908	
Leasehold Improvements	1910	
Office Furniture and Equipment	1915	
Computer Equipment - Hardware	1920	
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	
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	
Contributions and Grants - Credit	1995	

Other capital Assets

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 Progress--Electric	2055	
Electric Plant Acquisition Adjustment	2060	
Other Electric Plant Adjustment	2065	
Other Utility Plant	2070	
Non Rate-Regulated Utility Property Owned or Under Finance Leases	2075	

Accumulated Amortization

Account Description	Account No	Amount
Accumulated Depreciation of Electric Utility Plant - Property, Plant and		

Equipment	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	



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Current Liabilities

Account Description	Account No	Amount
Accounts Payable	2205	
Customer Credit Balances	2208	
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 Electricity System Operator Fees and Penalties Payable	2256	
Current Long Term Debt	2260	
OMERS - Current	2264	
Non-OMERS - Current	2265	
Accrued Interest on Long Term Debt	2268	
Matured Long Term Debt	2270	
Matured Interest on Long Term Debt	2272	
Obligations Under Finance Leases - Current	2285	
Commodity Taxes	2290	
Payroll Deductions / Expenses Payable	2292	
Accrual for Taxes Payments in Lieu of Taxes, Etc.	2294	

Non-Current Liabilities

Account Description	Account No	Amount
Accumulated Provision for Injuries and Damages	2305	
OPEB Liability	2306	
Other Pensions Liability	2308	
Vested Sick Leave Liability	2310	
Past Service Costs - Other Post-Employment Benefits	2312	
Past Service Costs - Other Pension Plans	2313	
Accumulated Provision for Rate Refunds	2315	
Other Miscellaneous Non-Current Liabilities	2320	
Obligations Under Finance Lease - Non-Current	2325	

Non-Current Customer Deposits	2335	
Collateral Funds Liability	2340	
Unamortized Premium on Long Term Debt	2345	
OMERS - Long-Term	2348	
Deferred Tax - Non-Current Liability	2350	

Other Liabilities and Deferred Credits

Account Description	Account No	Amount
Other Regulatory Liabilities or Credits	2405	
Deferred Gains from Disposition of Utility Plant	2410	
Unamortized Gain on Reacquired Debt	2415	
Other Deferred Credits	2425	
Accrued Rate-Payer Benefit	2435	
Deferred Revenues	2440	

Long Term Debt

Account Description	Account No	Amount
Debentures Outstanding - Long Term	2505	
Debenture Advances	2510	
Reacquired Bonds	2515	
Other Non-Current Debt	2520	
Term Bank Loans - Long Term	2525	
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 Period	3047	
Dividends Payable-Preference Shares	3048	
Dividends Payable-Common Shares	3049	
Adjustment to Retained Earnings	3055	
Unappropriated Undistributed Subsidiary Earnings	3065	
Non Rate-Regulated Utility Shareholders' Equity	3075	
Current Taxes - Shareholders' Equity	3080	
Deferred Taxes - Shareholders' Equity	3081	
Accumulated Other Comprehensive Income	3090	

Shareholders Equity Acct 3046

Account Description	Account No	Amount
Balance Transferred From Income	3046	0.00



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Sales of Electricity

Account Description	Account No	Amount
Residential Energy Sales	4006	
Commercial Energy Sales	4010	
Industrial Energy Sales	4015	
Energy Sales to Large Users	4020	
Street Lighting Energy Sales	4025	
Sentinel Lighting Energy Sales	4030	
General Energy Sales	4035	
Other Energy Sales to Public Authorities	4040	
Revenue Adjustment	4050	
Energy Sales For Retailers/Others	4055	
Interdepartmental Energy Sales	4060	
Billed WMS	4062	
Billed - WMS-ONE-TIME	4064	
Billed NW	4066	
Billed CN	4068	
Billed - LV	4075	
Billed – Smart Metering Entity Charge	4076	

Revenue from Services-Distribution

Account Description	Account No	Amount
Distribution Services Revenue	4080	
Retail Services Revenues	4082	
Service Transaction Requests (STR) Revenues	4084	
SSS Administration Revenue	4086	
Electric Services Incidental to Energy Sales	4090	

Revenue from Services-Transmission

Account Description	Account No	Amount
Transmission Charges Revenue	4105	
Transmission Services Revenue	4110	

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 and Other Assistance Directly Credited to Income	4245	

Other Income / Deductions

Account Description	Account No	Amount
Regulatory Debits	4305	
Regulatory Credits	4310	
Revenues from Electric Plant Leased to Others	4315	
Expenses of Electric Plant Leased to Others	4320	
Special Purpose Charge Recovery	4324	
Revenues from Merchandise	4325	
Costs and Expenses of Merchandising	4330	
Profits and Losses from Financial Instrument Hedges	4335	
Profits and Losses from Financial Instrument Investments	4340	
Gains from Disposition of Future Use Utility Plant	4345	
Losses from Disposition of Future Use Utility Plant	4350	
Gain on Disposition of Utility and Other Property	4355	
Gain from Retirement of Utility and Other Property	4357	
Loss on Disposition of Utility and Other Property	4360	
Loss from Retirement of Utility and Other Property	4362	
Gains from Disposition of Allowances for Emission	4365	
Losses from Disposition of Allowances for Emission	4370	
Revenues from Non Rate-Regulated Utility Operations	4375	
Expenses of Non Rate-Regulated Utility Operations	4380	
Non Rate-Regulated Utility Rental Income	4385	
Miscellaneous Non-Operating Income	4390	
Rate-Payer Benefit Including Interest	4395	
Foreign Exchange Gains and Losses, Including Amortization	4398	

Investment Income

Account Description	Account No	Amount
Interest and Dividend Income	4405	
Lessor's Net Investment in Finance Lease	4410	
Equity in Earnings of Subsidiary Companies	4415	
Share of Profit or Loss of Joint Venture	4420	

Generation Expenses - Operation

Account Description	Account No	Amount
Operation Supervision and Engineering	4505	

Fuel	4510	
Steam Expense	4515	
Steam From Other Sources	4520	
Steam Transferred--Credit	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	

Generation Expenses - Maintenance

Account Description	Account No	Amount
Maintenance Supervision and Engineering	4605	
Maintenance of Structures	4610	
Maintenance of Boiler Plant	4615	
Maintenance of Electric Plant	4620	
Maintenance of Reservoirs, Dams and Waterways	4625	
Maintenance of Water Wheels, Turbines and Generators	4630	
Maintenance of Generating and Electric Plant	4635	
Maintenance of Miscellaneous Power Generation Plant	4640	

Other Power Supply Expenses

Account Description	Account No	Amount
Power Purchased	4705	
Charges - Global Adjustment	4707	
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	
Charges - LV	4750	
Charges – Smart Metering Entity Charge	4751	

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 No	Amount
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	
Overhead Subtransmission Feeders - Operation	5030	
Overhead Distribution Transformers- Operation	5035	
Underground Distribution Lines and Feeders - Operation Labour	5040	
Underground Distribution Lines and Feeders - Operation Supplies and Expenses	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 Paid	5090	

Overhead Distribution Lines and Feeders - Rental Paid	5095	
Other Rent	5096	

Distribution Expenses - Maintenance

Account Description	Account No	Amount
Maintenance Supervision and Engineering	5105	
Maintenance of Buildings and Fixtures - Distribution Stations	5110	
Maintenance of Transformer Station Equipment	5112	
Maintenance of Distribution Station Equipment	5114	
Maintenance of Poles, Towers and Fixtures	5120	
Maintenance of Overhead Conductors and Devices	5125	
Maintenance of Overhead Services	5130	
Overhead Distribution Lines and Feeders - Right of Way	5135	
Maintenance of Underground Conduit	5145	
Maintenance of Underground Conductors and Devices	5150	
Maintenance of Underground Services	5155	
Maintenance of Line Transformers	5160	
Maintenance of Street Lighting and Signal Systems	5165	
Sentinel Lights - Labour	5170	
Sentinel Lights - Materials and Expenses	5172	
Maintenance of Meters	5175	
Customer Installations Expenses- Leased Property	5178	
Maintenance of Other Installations on Customer Premises	5195	

Other Expenses

Account Description	Account No	Amount
Purchase of Transmission and System Services	5205	
Transmission Charges	5210	
Transmission Charges Recovered	5215	

Billing And Collecting

Account Description	Account No	Amount
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 Expenses	5340	

Community Relations

Account Description	Account No	Amount
Supervision	5405	
Community Relations - Sundry	5410	

Energy Conservation	5415	
Community Safety Program	5420	
Miscellaneous Customer Service and Informational Expenses	5425	

Sales Expenses

Account Description	Account No	Amount
Supervision	5505	
Demonstrating and Selling Expense	5510	
Advertising Expense	5515	
Miscellaneous Sales Expense	5520	

Administrative and General Expenses

Account Description	Account No	Amount
Executive Salaries and Expenses	5605	
Management Salaries and Expenses	5610	
General Administrative Salaries and Expenses	5615	
Office Supplies and Expenses	5620	
Administrative Expense Transferred/Credit	5625	
Outside Services Employed	5630	
Property Insurance	5635	
Injuries and Damages	5640	
OMERS Pensions and Benefits	5645	
Employee Pensions and OPEB	5646	
Employee Sick Leave	5647	
Franchise Requirements	5650	
Regulatory Expenses	5655	
General Advertising Expenses	5660	
Miscellaneous General Expenses	5665	
Rent	5670	
Lease Payment Expense	5672	
Maintenance of General Plant	5675	
Electrical Safety Authority Fees	5680	
Special Purpose Charge Expense	5681	
Independent Market Operator Fees and Penalties	5685	
OM&A Contra	5695	

Amortization Expenses

Account Description	Account No	Amount
Depreciation Expense - Property Plant, and Equipment	5705	
Amortization of Limited Term Electric Plant	5710	
Amortization of Intangible Assets	5715	
Amortization of Electric Plant Acquisition Adjustments	5720	
Miscellaneous Depreciation	5725	
Amortization of Unrecovered Plant and Regulatory Study Costs	5730	
Amortization of Deferred Charges	5740	

Interest Expenses

Account Description	Account No	Amount
Interest on Long Term Debt	6005	
Amortization of Debt Discount and Expense	6010	
Amortization of Premium on Debt/Credit	6015	
Amortization of Loss on Reacquired Debt	6020	
Amortization of Gain on Reacquired Debt--Credit	6025	
Interest on Debt to Associated Companies	6030	
Other Interest Expense	6035	
Allowance For Borrowing Costs Applied to CWIP - Credit	6040	
Allowance For Other Borrowing Costs Applied to CWIP - Credit	6042	
Interest Expense on Finance Capital Lease Obligations	6045	

Taxes

Account Description	Account No	Amount
Taxes Other Than Income Taxes	6105	
Income Taxes	6110	
Provision for Deferred Taxes - Income Statement	6115	

Other Deductions

Account Description	Account No	Amount
Donations	6205	
Life Insurance	6210	
Penalties	6215	
Other Deductions	6225	

Extraordinary Items

Account Description	Account No	Amount
Unusual Income	6305	
Unusual Deductions	6310	
Income Taxes, Unusual Items	6315	

Discontinued Operations

Account Description	Account No	Amount
Discontinued Operations - Income/ Gains	6405	
Discontinued Operations - Deductions/ Losses	6410	
Income Taxes, Discontinued Operations	6415	

Other Comprehensive Income

Account Description	Account No	Amount
Available-for-Sale Financial Asset or Cash Flow Hedge - Other Comprehensive Income	7005	
Pension Actuarial Gains or Losses or Remeasurement Adjustment - Other Comprehensive Income	7010	
Current Taxes - Other Comprehensive Income	7020	

Deferred Taxes - Other Comprehensive Income	7025	
Miscellaneous - Other Comprehensive Income	7030	

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Sub-Accounts

Account Description	Account No	Amount
Sub-account Deferred IFRS Transition Costs	1508	
Sub-account IFRS Transition Costs Variance	1508	
Sub-account Incremental Capital Charges	1508	
Sub-account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit	1508	
Sub-account Incremental Capital Expenditures	1508	
Sub-account Incremental Capital Expenditures Rate Rider	1508	
Sub-account Stranded Meter Costs	1555	
Sub-account HST / OVAT Input Tax Credits (ITCs)	1592	
Sub-account Principal Balances Approved in 2013	1595	
Sub-account Carrying Charges Approved in 2013	1595	
Sub-account Carrying Charges for Net Principal in 2013	1595	
Sub-account Generation Facility Assets	2075	
Sub-account Generation Facility Liabilities	2285	
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	



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Assets

Current Assets

Inventory

Non-current Assets

Other Assets and Deferred Charges

Capital Assets

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

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

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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* Submit Form

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2.1.8

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:*

“arrear” 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.

Tips:

1. Please note that the first required filing under this requirement is on April 30, 2014. Filing under this section is mandatory from this time on.
2. Please refer to [OEB letter dated June 13, 2013 addressed to all licensed electricity distributors](#) for further information.

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Summary			
Filing Due Year	Filing Form Name	RRR Filing No	
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Reporting Period and Company Name	Licence Type	Status	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
Report Version	Extension Granted	Extension Deadline	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
Filing Due Date	Reporting From	Reporting To	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
Submitted On	Submitter Name	Expiry Date	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
Number of Customer Account			
Number of residential customer accounts as at year end (a)	Number of eligible low-income customer account at year end (b)		
<input type="text"/>	<input type="text"/>		
Percentage of residential customers that are low-income qualified at year end (b/a)*100	Percentage of non low-income customer accounts at year end (a-b)/a*100		
<input type="text"/>	<input type="text"/>		
Comments			
<input type="text"/>			
Disconnected for Non-Payment			
Number of residential customer accounts disconnected for non-payment during the course of the year (c)	Number of eligible low-income customer accounts disconnected for non-payment during the course of the year (d)		
<input type="text"/>	<input type="text"/>		
Percentage of residential customer accounts disconnected for non-payment during the course of the year (c/a)*100	Percentage of eligible low-income customer accounts disconnected for non-payment during the course of the year (d/b)*100	Percent of non low-income customers accounts disconnected for non-payment during the course of the year (c-d)/(a-b)*100	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
Comments			
<input type="text"/>			



March 22, 2013

Arrears

Arrears (Number of Accounts in Arrears)

Number of residential customer accounts in arrears at year end (e)

Percentage of residential customer accounts in arrears at year end $(e/a)*100$

Number of eligible low-income customer accounts in arrears at year end (f)

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 amount 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 amount of arrears per non low-income customer account in arrears at year end $(g-h)/(e-f)$

Comments



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Arrears Agreements

Number of Arrears Payment Agreements

Number of arrears payment agreements entered into during the course of the year with residential customers (i)

Number of arrears payment agreements entered into during the course of the year with eligible low-income customers (j)

Percentage of arrears payment agreements entered into during the course of the year with residential $(i/a)*100$

Percentage of arrears payment agreements entered into during the course of the year with eligible low-income customers $(j/b)*100$

Percentage of arrears payment agreements entered into during the course of the year with non low-income customers $(i-j)/(a-b)*100$

Total amount of monies owing under arrears payment agreement entered into during the course of the year with residential customers (k)

Total amount of monies owing under arrears payment agreements entered into during the course of the year with eligible low-income customers (l)

Average dollar amount of monies owing per residential customer entered into an arrears agreement during the course of the year (k/i)

Average dollar amount of monies owing per eligible low-income customer entered into an arrears agreement during the course of the year (l/j)

Average dollar amount of monies owing per non low-income customer entered into arrears agreement during the course of the year $(k-l)/(i-j)$

Number of arrears payment agreements with residential customers that were cancelled during the course of the year due to non-payment (m)

Number of arrears payment agreements with eligible low-income customers that were cancelled during the course of the year due to non-payment (n)

Percentage of residential customer arrears agreements cancelled during the course of the year due to non-payment $(m/i)*100$

Percentage of eligible low-income customer arrears agreements cancelled during the course of the year due to non-payment $(n/j)*100$

Percentage of non low-income customer arrears agreements cancelled during the course of the year due to non-payment $(m-n)/(i-j)*100$

Comments



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Write-offs

Number of residential customer accounts written off in whole or in part during the course of the year (o)

Percentage of residential customer accounts written off in whole or in part during the course of the year $(o/a)*100$

Total dollar amount of write offs for residential customer accounts during the course of the year (q)

Average dollar amount written off per residential customer account which was written off during the course of the year (q/o)

Number of eligible low-income customer accounts written off in whole or in part during the course of the year (p)

Percentage of eligible low-income customer accounts written off in whole or in part during the course of the year $(p/b)*100$

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 eligible low-income customer account which was written off during the course of the year (r/p)

Percentage of non low-income customer accounts written off during the course of the year $(o-p)/(a-b)*100$

Average dollar amount written off per non low-income customer account which was written off during the course of the year $(q-r)/(o-p)$

Comments



March 22, 2013

Equal Billing and Equal Payment Plans

What is the billing frequency for your residential customers - Monthly

Has your utility extended its equal billing plan or equal payment plan to residential customers enrolled with an electricity retailer (yes or no)

Number of residential customer accounts enrolled in equal billing plans at year end (s)

Percent of residential customer accounts enrolled in an equal billing plan at year end $(s/a)*100$

Number of residential customer accounts enrolled in equal monthly payment plans at year end (u)

Percentage of residential customer accounts enrolled in an equal monthly payment plan at year end $(u/a)*100$

Comments

What is the billing frequency for your residential customers Bi-Monthly

Number of eligible low-income customer accounts enrolled in equal billing plans at year end (t)

Percent of eligible low-income customer accounts enrolled in an equal billing plan at year end $(t/b)*100$

Number of eligible low-income customer accounts enrolled in equal monthly payment plans at year end (v)

Percentage of eligible low-income customer accounts enrolled in an equal monthly payment plan at year end $(v/b)*100$

What is the billing frequency for your residential customers Quarterly

Percent of non low-income customer accounts enrolled in an equal billing plan at year end $(s-t)/(a-b)*100$

Percentage of non low-income customer accounts enrolled in an equal monthly payment plan at year end $(u-v)/(a-b)*100$



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Security Deposits

Number of residential customer accounts with security deposits held at year end (w)

Percentage of residential customer accounts with security deposits held at year end $(w/a) \times 100$

Total dollar amount of security deposits held in respect of residential customers at year end (y)

Average amount of security deposit per residential customer account with a deposit held at year end (y/w)

Number of eligible low-income customer accounts with security deposits held at year end (x)

Percentage of eligible low-income customer accounts with security deposits held at year end $(x/b) \times 100$


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 eligible low-income customer account with a deposit held at year end (z/x)

Percentage of non low-income customer accounts with security deposits held at year end $(w-x)/(a-b) \times 100$

Average amount of security deposit per non low-income customer account with a deposit held at year end $(y-z)/(w-x)$

Comments

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		Load Control Number of residential customer accounts where load limiter devices were installed during the course of the year (y) <input type="text"/>	
		Number of eligible low-income customer accounts where load limiter devices were installed during the course of the year (z) <input type="text"/>	
		Percentage of residential customer accounts where a load limiter device was installed during the course of the year (y/a)*100 <input type="text"/>	
		Percentage of eligible low-income customer accounts where a load limiter device was installed during the course of the year (z/b)*100 <input type="text"/>	
		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 <input type="text"/>	
		Number of residential customer accounts where timed load interrupter devices were installed during the course of the year (aa) <input type="text"/>	
		Number of eligible low-income customer accounts where timed load interrupter devices were installed during the course of the year (bb) <input type="text"/>	
		Percentage of residential customer accounts where a timed load interrupter device was installed during the course of the year (aa/a) *100 <input type="text"/>	
		Percentage of eligible low-income customer accounts where a timed load interrupter device was installed during the course of the year (bb/b)*100 <input type="text"/>	
		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 <input type="text"/>	
		Comments <input type="text"/>	
		Submit * Submit Form <input type="text"/>	

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2.1.9

This section is blank.

2.1.10

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 on the electronic input form for additional explanations.

New on form: N/A

Tip: N/A

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	X

Reason(s) for change: N/A




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E2.1.10 Affiliate Transaction Distribution

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Filing Due Year	Filing Form Name	RRR Filing No
<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
Reporting Period and Company Name	Licence Type	Status
<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
Report Version	Extension Granted	Extension Deadline
<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
Filing Due Date	Reporting From	Reporting To
<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
Submitted On	Submitter Name	Expiry Date
<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>

Instructions

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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 then click the SAVE button.

Affiliate contracts (Distributor To Affiliate)

+	Name of affiliate	Number contracts with the affiliate	Total annual dollar value of transactions for each contract with affiliate	
<input type="checkbox"/>	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	X
<input type="checkbox"/>	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	X

Affiliate contracts (Affiliate to Distributor)

+	Name of affiliate	Number contracts with the affiliate	Total annual dollar value of transactions for each contract with affiliate	
<input type="checkbox"/>	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	X
<input type="checkbox"/>	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	X


Total Value

Highest total value of financial support to affiliates outstanding

Comments

Submit?

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2.1.11

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: N/A

Tip:

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

Example(s): None

Reason(s) for change: N/A

2.1.12

This section has been deleted.

2.1.13

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 showing which trial balance accounts are grouped together to form the financial statement groupings on the audited financial statements.
2. Please provide notes on the excel spreadsheets which explain the reason for any discrepancy between the regulatory trial balance and the audited financial statements

Example(s): N/A

Reason(s) for change: N/A

2.1.14

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 Distribution System Code), 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 the Renewable Energy Standard Offer Program ("RESOP") or Feed-in Tariff Program ("FIT") administered by the Ontario Power Authority. 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: N/A

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: N/A

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Filing Form Name

RRR Filing No

Filing Description and Company Name

Licence Type

Status

Report Version

Extension Granted

Extension Deadline

Filing Due Date

Reporting From

Reporting To

Submitted On

Submitter Name

Expiry Date

Instructions

1. Please indicate the number of Net Metering Customers and Total Capacity Installed as of December 31 of the reported year.
2. 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 then click the SAVE button.

Type	Number of Net Metering Customers	Total Installed Capacity (kW)
Biomass		
Solar		
Water		
Wind		

Number of embedded generation facilities connected to the distributor's distribution system, excluding those counted in the table above

Total installed capacity (kW) of the embedded generators referred to in the box above.

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Yes

2.1.15

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: N/A

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.
3. Please report the offers to connect made in the month in the "Number of Offers to Connect Micro ($\leq 10\text{kW}$)" column. This is **not** a cumulative number, but rather the number of offers for the current reporting month only.

Example:October

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 ($\leq 10\text{kW}$). 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 ($\leq 10\text{kW}$). 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 ($\leq 10\text{kW}$). Of these 4 offers were made for connection of micro renewable facilities with a total combined capacity of 1 kW.

Time Period (Month)	Number of Connection Impact (CIA) Completed in this Quarter ($>10\text{kW}$)	Total kW Renewable Facilities ($>10\text{kW}$)	Number of CIA completed within time prescribed ($>10\text{kW}$)	Number of CIA completed after time prescribed ($>10\text{kW}$)	Number of Offers to Connect Micro ($\leq 10\text{kW}$)	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: N/A

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Instruction

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Generator Connection Detail

Time Period (Month)	Number of Connection Impact (CIA) Completed in this Quarter (>10 kW)	Total kW Renewable Facilities (>10kW)	Number of CIA completed within time prescribed (>10kW)	Number of CIA completed after time prescribed (>10kW)	Number of Offers to Connect Micro (<= 10kW)	Total kW Micro
January						
February						
March						

Totals

Number of Connection Impact (CIA) Completed in this Quarter (>10 kW)	
Total kW Renewable Facilities (>10 kW)	
Number of CIA completed within time prescribed (>10kW)	
Number of CIA completed after time prescribed (>10kW)	
Number of Offers to Connect Micro (<= 10kW)	
Total kW Micro (<= 10kW)	

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2.1.16

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 in 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: N/A

Tips:

1. For details of the consultation please refer to EB-2008-0150 (link: <http://www.ontarioenergyboard.ca/OEB/Industry/Regulatory+Proceedings/Policy+Initiatives+and+Consultations/Consultation+on+Energy+Issues+-+Low+Income/LEAP+-+Financial+Assistance+Working+Group>)
2. Please refer to the LEAP Emergency Financial Assistance Program Manual for further information (link: http://www.ontarioenergyboard.ca/OEB/Documents/EB-2008-0150/LEAP_EFA%202012%20Manual_20120217.pdf)
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: N/A

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March 22, 2013

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E 2.1.16 LEAP Emergency Financial Assistance

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Report Version	Extension Granted	Extension Deadline
Filing Due Date	Reporting from	Reporting to
Submitted On	Submitter Name	Expiry Date

Instructions

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2. Clicking Save will not automatically submit this filing. To submit this filing, go to the end of the page, select Yes in the Submit drop down then click the Save button.

LEAP funds received from:

Distributor	Non distributor sources*	Unused funds from previous year(s)
Total funds received		

*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).

Note: 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.

LEAP funds disbursed for:

Agency administration and program delivery	Grants to distributor customers	Grants to unit sub-metered customers**	Total grants disbursed	Total funds disbursed
			0.00	0.00
Total unused funds				

Funds depleted


* Month in which LEAP funds were depleted

Number of LEAP applicants who were:

Distributor customers	Unit sub-metered customers**	Total
		0

Number of applicants assisted who were:

Distributor customers	Unit sub-metered customers**	Total assisted
		0



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E 2.1.16 LEAP Emergency Financial Assistance

March 22, 2013

Number of applicants denied who were:

Distributor customers	Unit sub-metered customers**	Total denied
<input type="text"/>	<input type="text"/>	0

Average grant per accepted applicant for:

Distributor customers	Unit Sub metered customers**	Overall average
<input type="text"/>	<input type="text"/>	<input type="text"/>

**Applicants that were customers of licensed unit sub-metering providers operating in the distributor's service area, including the distributor if licensed as such.

Adherence to manual

Confirm process requirements

Reporting period and company name

This confirms that our social agency partner(s) has/have adhered to the processes and requirements set out in the LEAP Emergency Financial Assistance Program Manual.

Exceptions

Description of Exceptions

Submit?

* Submit Form

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2.1.17

RRR section: A distributor shall provide the Board annually, by April 30, the following information as at the end of the preceding calendar year for all customers whose annual distribution revenue exceeds five percent of the distributor's annual distribution revenues:

- a) The nature of the customer's sector (e.g. municipalities, universities, schools and hospitals ("MUSH"), the resource sector, manufacturing, agriculture, forestry, telecom, technology, etc.)
- b) The annual distribution revenues of each customer; and
- c) The customer's annual load (kWh and kW) in the preceding calendar year.

Due: Apr 30

Method of filing: Electronic input form

Content:

One of the outcomes in the RRFE report is financial performance and ensuring that financial viability is maintained. To facilitate the Board's monitoring of financial viability, the Board has introduced a new annual reporting requirement in Section RRR 2.1.17 to report details on any customer whose annual distribution revenue exceeds 5% of the distributor's annual distribution revenue. There is no need to provide the names of the customers, only the sector in which they operate. Section RRR 2.1.18 has been introduced for distributor's to report, on an exception basis, when a material loss of load is incurred or is expected to be incurred.

The first reporting will be for April 30, 2014. It is expected that these amendments will affect only a limited number of distributors.

New on form: N/A

Tips: N/A

Example(s): None

Reason(s) for change: N/A



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Filing Description and Company Name	Licence Type	Status
Report Version	Extension Granted	Extension Deadline
Filing Due Date	Reporting From	Reporting To
Submitted On	Submitter Name	Expiry Date

Instructions

1. A distributor shall provide the Board all customers whose annual distribution revenue exceeds five percent of the distributor's annual distribution revenues.
2. 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 then click the SAVE button.

Customer Information

	The nature of customer's sector	The annual distribution revenue of customer	The customer's annual load kWh in the preceding calendar year	The customer's annual load kW in the preceding calendar year	
					X
					X
					X

Submit?

- * Submit Form
- Yes

2.1.18

RRR section: A distributor shall immediately report to the Board any concern for a potential loss of customer(s) or an incurred loss of customer(s) as well as any material* reduction in customer load, as reported in its last annual filing.

*Materiality for a customer load reduction is considered when there is an impact of five percent or more on the distributor's annual distribution revenues.

Due: As required

Method of filing: By email

Content:

New on form: N/A

Tips: N/A

Example(s): None

Reason(s) for change: N/A

2.1.19

RRR section: 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:

- a) First contact resolution;
- b) Billing accuracy;
- c) Customer satisfaction survey results;
- d) Public safety; and
- e) Distribution system plan implementation progress

Due: Apr 30

Method of filing: Electronic input form

Content: Information as required for distributors' scorecards. Please note that Public Safety is not required to be reported at this time, hence it does not appear on the electronic input form.

New on form:

RRR Section 2.1.19 is a new section is related to the scorecard that is required from each distributor starting in 2014. Please refer to the [Board's notice dated March 7, 2014](#) for background on this RRR section.

For more details on the scorecard, please refer to the [Report of the Board: Performance Measurement for Electricity Distributors: A Scorecard Approach \(EB-2010-0379\) dated March 5, 2014](#). The electronic input form for the filing is shown below.

Figure 2:

Instructions	
To delete a value that should have been blank you must delete the value and enter 0	
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Measure	Notes
First Contact Resolution	
Billing Accuracy	
Customer Satisfaction Survey Results	
Distribution System Plan Implementation Progress	

Those distributors that have implemented some or all of the four new measures shown above are required to report their results with their annual 2013 fiscal year RRR filing (i.e. they are mandatory reporting requirements due by April 30, 2014).

Distributors that have not implemented some or all of these measures are required to have all of these four new measures in place by July 1, 2014. All distributors will be required to report on their results for the measures with their annual 2014 fiscal year RRR filing (i.e. due by April 30, 2015).

Please note that the entry into boxes A, C, E and G under “Measures” will be uploaded to the distributor’s scorecard. Since the space on the scorecard is limited, the entry in these boxes should not exceed 10 characters at the most. The measures reported may be numbers, percentages, or short phrases such as “fair”, “good”, “excellent” etc.

In the “Notes” box, please enter your comments. Please provide detailed information about the measure, its description, the calculation methodology including source data and any other information including tracking and record keeping. If the measure is reported as a numeric figure, please provide the numerator and the denominator if applicable.

The entry into boxes B, D, F and H under “Notes” will **not** be uploaded to the scorecard. The notes may contain description relating to the measures. There is no restriction on the number of words in the Notes fields.

Tips: N/A

Example(s): None

Reason(s) for change: One of the outcomes from the Renewed Regulatory Framework for Electricity (RRFE) is the creation of a scorecard to assess the performance of distributors. The scorecard is populated with information provided by distributors in their RRR filings. This reporting requirement is added to the RRR in order to facilitate the completion of the scorecard.

For more information on the reporting required to complete the scorecard, please refer to EB-2010-0379 [Report of the Board: Performance Measurement for Electricity Distributors: A Scorecard Approach](#).



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Instructions

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Measure

Notes

First Contact Resolution

Billing Accuracy

Customer Satisfaction
Survey ResultsDistribution System Plan
Implementation Progress

Submit?

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Yes

2.2 Certification

RRR section: 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 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.

