



RRR FILING GUIDE

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

PREPARED BY OEB STAFF

Updated

March 20, 2026

DISCLAIMER NOTICE

The Reporting and Record Keeping Requirements Filing Guide (RRR Filing Guide) has been prepared by Ontario Energy Board (OEB) staff. All examples presented in the RRR Filing Guide are for general illustration purposes only and may not address the specific circumstances of any one distributor. Where needed, it provides a reference for further information, or examples to clarify reporting requirements given the various scenarios that arise for different distributors. Ultimately, distributors are responsible for assessing the guidance and information provided in the RRR Filing Guide to determine the contents of their data filed with the OEB.

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SUMMARY OF CHANGES TO THE RRR

RRR Section	Status	Description
1.7	Revised	Inclusion of section 3.1.10
2.1.5.5 b)	Revised	Inclusion of reporting on the time interval for peak load measurement
2.1.8 e)	Revised	Revised to remove the reporting on equal billing
2.1.8 f)	Removed	Completely removed
2.1.8 g)	Revised	Revised to combine the reporting of load limiter and load interrupter devices
2.1.16 j)	New	LEAP Reporting – Statement that no eligible applicant was denied due to lack of funds
2.1.23	New	Reporting on long-term debt for Distributors
2.1.4.2.10	Revised	Inclusion of new reporting requirements on Major Event Response
2.1.4.2.13	New	Reporting on Distribution Supply Point Interruption
2.3.15	New	Record-keeping requirement – Communication related to Estimated Times of Restoration
2.3.16	New	Record-keeping requirement - EVC Rate

SUMMARY OF CHANGES TO RRR FILING GUIDE

The below table shows the summary of changes to the RRR Filing Guide since March 14, 2025.

RRR Filing Guide Section	Page	Changes to RRR Filing Guide
2.1.4.2	55	New field added to track the consolidation dates of EDs and whether they are in deferred rebasing period.
2.1.4.2.10	62	New on form: Requirements added under Major Event Response reporting form. Clarification regarding damage assessments and estimated times of restoration.
2.1.4.2.12	66	Instructions and built-in validation rules added to 2.1.4.2 Feeder Level reliability validation
2.1.5.5	83	Two new fields added under Utility Characteristics B) Peak Load to report on time interval applicable to the reported peak load and the unit of time.

2.1.5.8	98	Added clarifications for “Total Number of Line Transformers”, and detailed guidance on reporting “Typical Residential Customer Connection/Disconnection Costs”.
2.1.8	141	Removal of the reporting on Security Deposits; Revisions to include reporting on only Equal Monthly Payment Plans; and Combined reporting of Load Control Devices.
2.1.16	152	Updated hyperlink to the OESP & LEAP Manual and the maximum allowable amount for a LEAP grant
2.1.23	168	New for April 2026 filing
2.3.16	173	Template and Opt-in form for the EVC Rate Implementation

PURPOSE

The OEB places significant importance on the accuracy and integrity of distributors' RRR reporting. The RRR serves as a key repository of both financial and non-financial data that the OEB relies on for multiple purposes, including the production of Open Data, the Electricity Distributor Scorecard, and performance benchmarking.

Every year, the Performance Analytics & Reporting department gather feedback (e.g. IREs, emails, phone calls, etc.) and incorporate that into a new version of the RRR Filing Guide. This helps with the consistency of the guidance and responding to the changing business conditions. Furthermore, it provides step by step instructions of how to submit the data within the RRR Filing System and tips on accurately reporting the data.

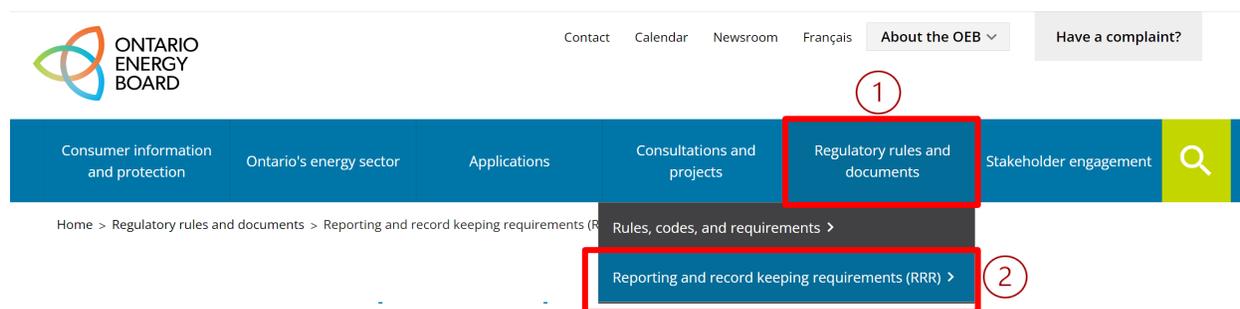
AUTHORITY

The OEB'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 OEB. The OEB's Decision and Order RP-2002-0140 of October 23, 2002, established the OEB'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).

LOCATION OF RRR INFORMATION

The RRR Reporting webpage is accessed through the "Regulatory Rules and Documents" tab (1) on the OEB website, by clicking on "Reporting and record keeping requirements (RRR)." (2)



Highlights of the RRR webpage include:

[Electricity RRR](#) – This webpage contains current documents and recent communications from the OEB regarding RRR.

[Electricity RRR Document](#) – This constitutes the OEB’s current reporting and record keeping requirements to maintain and file information under the licence conditions.

[RRR Filing System](#) — The link to the RRR Filing System is found on this page.

[Reporting Schedule](#) – This section contains the filing schedule and countdown for impending filing deadlines for regulated entities.

[RRR Data Revision](#) – Please refer to the User Guide for Web-based RRR Data Revision Requests.

[RRR User Add/Remove Request Form](#) – The link to the form to modify and request user access to the RRR Filing System.

RRR Filing System Overview

Registration

Registered User Privileges

Registration of at least one RRR user is necessary in order to fulfill the condition of its licence which requires submission of information “in the form and manner required by the Board.”

Only RRR registered users can access input forms for filing, based on the personal password issued to them by the OEB. The name of the RRR user is recorded in the OEB database as the submitter of the filing.

If you have forgotten your user ID and password, click on “Forgot your Password” on the RRR Filing System’s log-in webpage. You will be asked to provide your email address registered with the OEB. Your user ID and password will be sent to your inbox immediately.

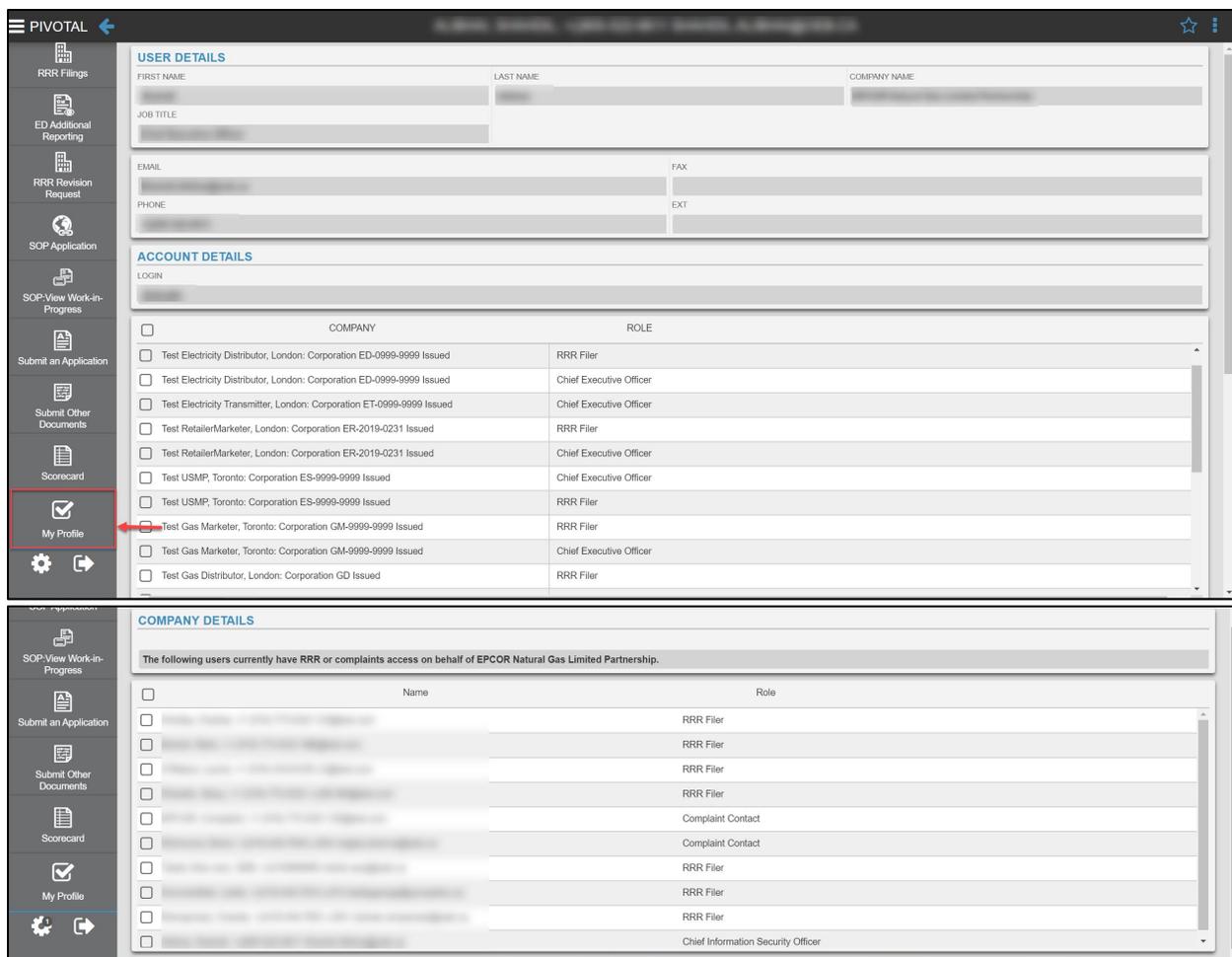
Removing or Adding a Registered User

When the job function of a registered user changes, or when an employee leaves the organization, the OEB should be informed so that the RRR log-in ID assigned to the person can

be cancelled. In order to assist users on the various IDs for a distributor, the RRR Filing System includes a “My Profile” button located in the navigation bar as shown in the below screenshots. The “My Profile” button includes a registered list of all RRR user details for an electricity distributor. The user can review the user IDs and advise the OEB if any changes need to be made.

To remove or add a RRR user, the primary regulatory contact should complete the “[Electronic User Form](#)” found on the [Filing systems](#) page of the OEB website and email to registrar@oeb.ca.

The email address used by the primary regulatory contact in sending the request should match the contact email on record with the OEB.



Executive Sign-off and Certifications

A Chief Executive Officer or RRR signing officer of the distributor (e.g., President, Chief Financial Officer, or other officer of the company with equivalent signing authority) must be a registered user and have their own RRR log-in ID to enable:

1. Electronic submission of certificate for compliance with the Affiliate Relationships Code (RRR 2.2) and Cyber Security Readiness Report (RRR 2.1.22). These certifications are only available to the CEO and must be submitted electronically by the due date. Paper submissions are not accepted.
2. Electronic RRR certification on annual RRR filings by the CEO or signing officer.
3. Electronic sign-off of the distributor's Scorecard and Scorecard MD&A by the CEO.

To request executive sign-off authority, please complete the "[Electronic User Form](#)" and send to registrar@oeb.ca. The OEB's IT group will forward the new log-in credentials to the account holder.

RRR Access Types

The below shows the various levels of access related to RRR filings in the RRR filing system. Regulated entities are required to submit an electronic user request form to the OEB's Registrar office for the corresponding access types as described below. The user request form has been updated to reflect the RRR access types below.

RRR Filer

RRR Filers have access to enter the RRR filing system portal to view and complete the distributors' RRR filings except the filings that are restricted to the Chief Executive Officer.

RRR Signing Officer

Annual RRR filings are required to be certified by an executive signing officer of the company. The RRR Signing Officer will have access to certify the completeness and accuracy of the annual RRR filings. The distributor can designate an individual who is responsible for signing off on the RRR filings. Examples of signing officers include, but are not limited to, President, Chief Financial Officer, or other officer of the company with equivalent signing authority. The RRR Signing Officer will also have access to complete all RRR filings (RRR filer access) with the exception of RRR filings that are required by the Chief Executive Officer.

Chief Executive Officer

The Chief Executive Officer will have access to submit all filings, certify all filings, and is specifically required to certify the filings noted below.

- [Electricity RRR 2.1.22](#) self-certification statement signed by the Chief Executive Officer on the reported cyber security readiness.
- [Electricity RRR 2.2.1](#) self-certification statement signed by the Chief Executive Officer of the utility confirming that the distributor has complied with the Affiliate Relationships Code for Electricity Distributors and Transmitters (ARC).

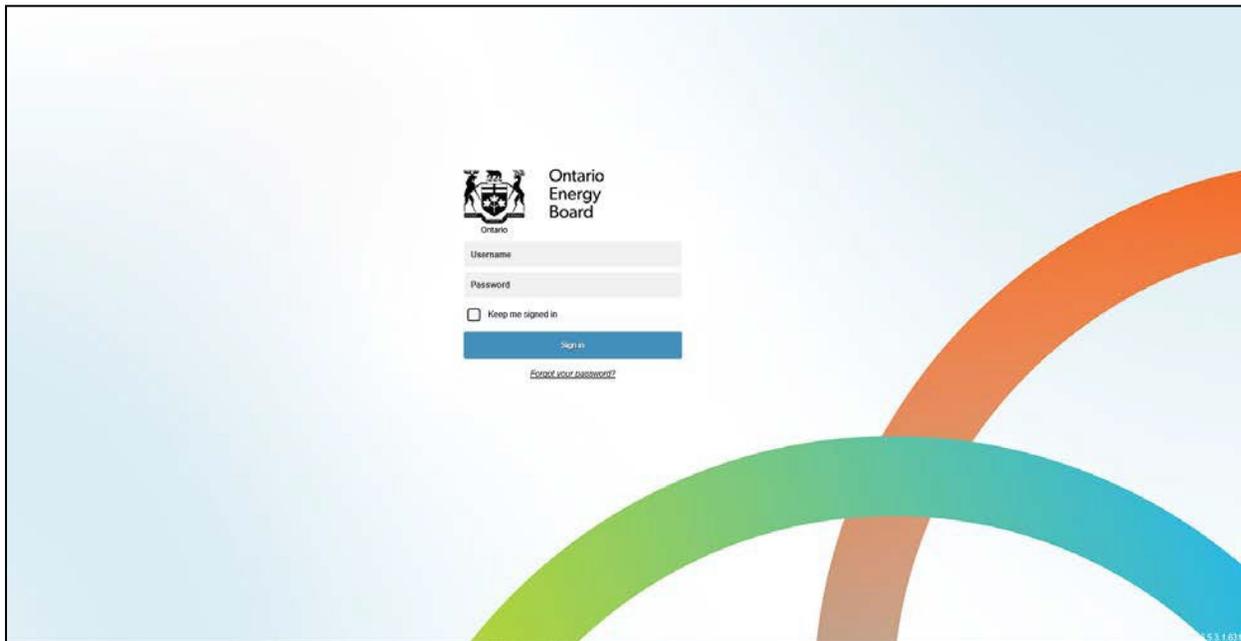
- [Electricity RRR 2.2.2](#) self-certification statement signed by the Chief Executive Officer of the utility that all of the information contained in the distributor's scorecard including the Management Discussion and Analysis is complete and accurate in all material respects.
- [Electricity RRR 2.2.3](#) a self-certification statement signed by either the Chief Executive Officer or the RRR Signing Officer that:
 - a) The information filed under the RRR is complete and accurate in all material respects;
 - b) The trial balance filed in uniform system of accounts format under RRR 2.1.7 reconciles with the audited financial statements filed under RRR 2.1.6 where all required reclassifications and adjustments are justified and reasonable;
 - c) Adequate processes and controls are in place to ensure that the information filed under the RRR is accurate in all material respects; and
 - d) The Company is able to provide records substantiating the filings made under the RRR on request.
- [March 2014 Report of the Board on the Scorecard](#) introduced the requirement for distributors to sign off on the scorecard to complete the scorecard implementation process. The [May 22, 2015 letter from the OEB](#) included the [Scorecard Activities Schedule](#) which outlined the scorecard sign-off due dates required by the Chief Executive Officer.

If the entity does not have a Chief Executive Officer, then the entity is required to identify one representative, such as President or an officer with equivalent position, to complete the submissions required by the Chief Executive Officer. This representative will be held accountable for the RRR submissions required by the Chief Executive Officer.

Login and Change Password

The RRR Filing System can be best accessed through either Microsoft Edge or Google Chrome. The RRR filing system login webpage is shown in Figure 1.

Figure 1: RRR filing system Login



URL

Electricity distributors can add the [link](#) to their preferred browser to access the RRR filing system login webpage.

Login

Existing registered RRR users can use their e-Filing Services user credentials for logging in to RRR filing system.

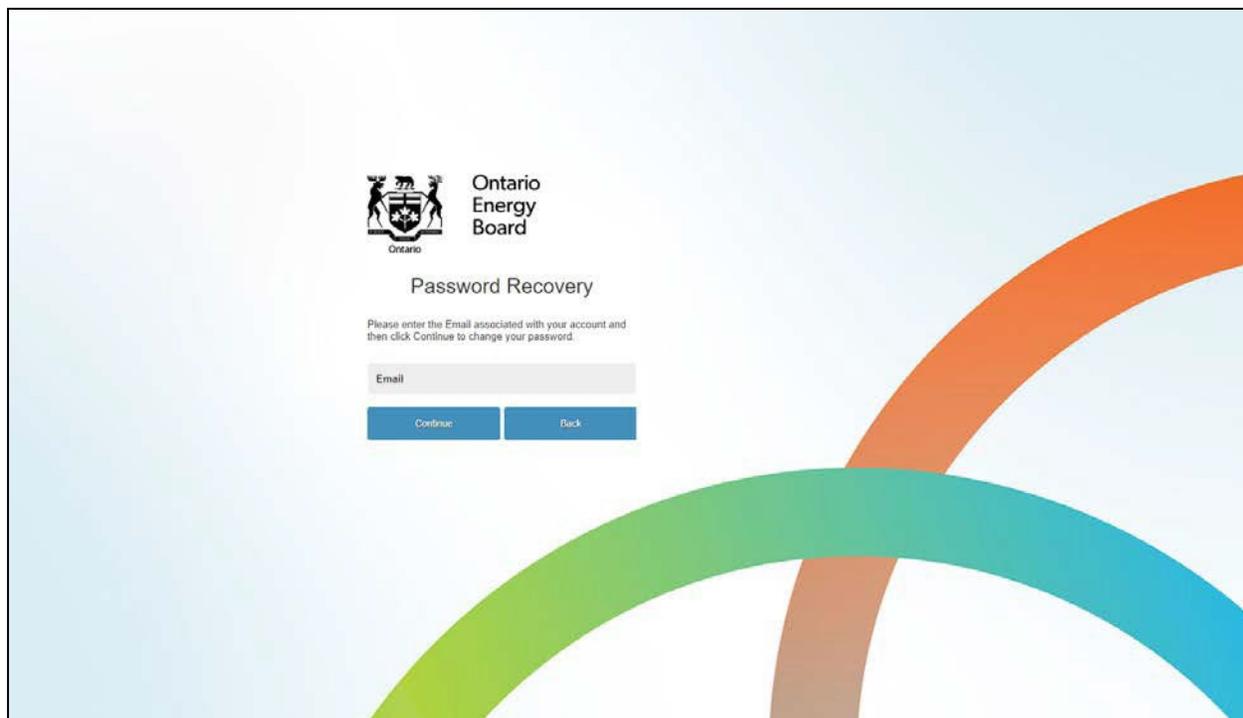
Change Password

Users can follow these steps to change the password in RRR filing system.

Step 1: Click on “Forgot your Password” on the OEB’s RRR filing system login webpage.

Step 2: Enter the email address registered with the OEB as shown in Figure 2.

Figure 2: Password Recovery



Step 3: Open the email sent to the registered email address for additional information on password reset. Click on the link provided in the email and proceed to change the password.

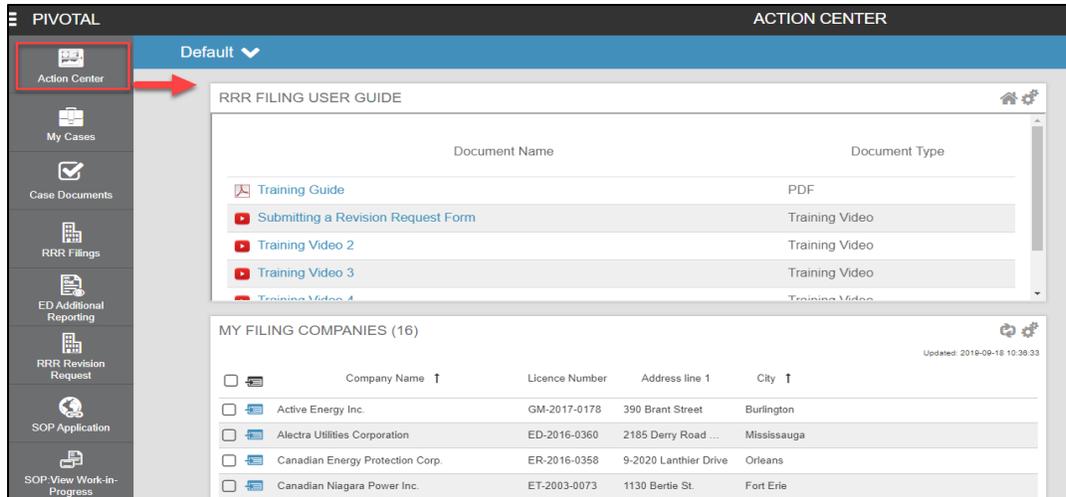
User Support

Users can access all support tools including the RRR Filing Guide and training videos in the RRR Filing System in the Action Center.

What is Action Center?

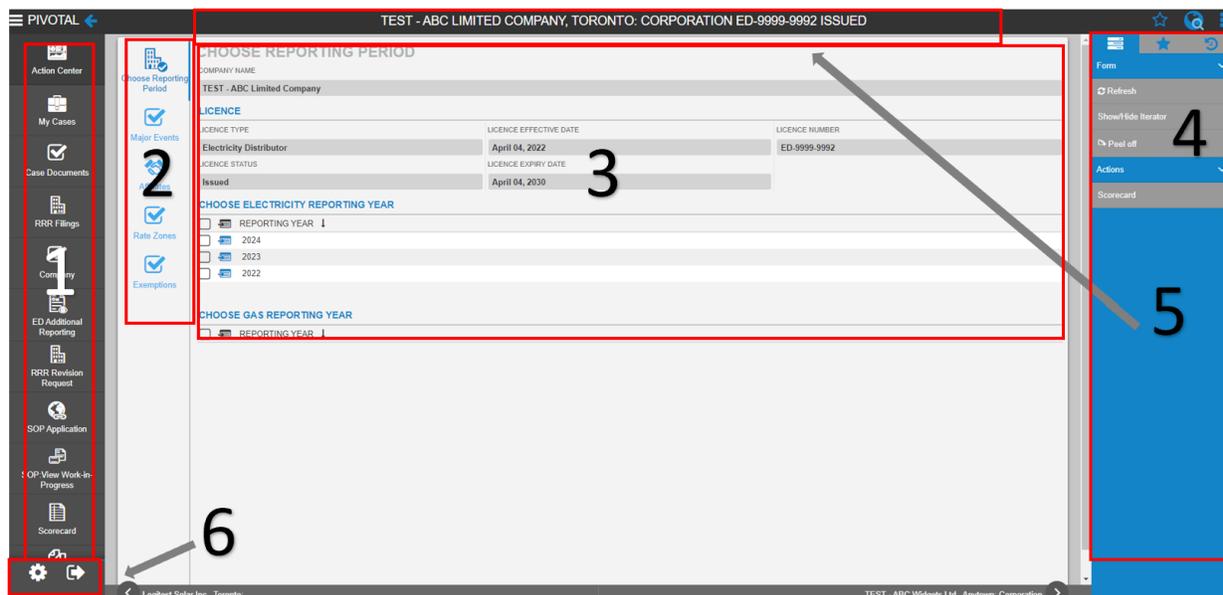
The purpose of Action Center for accessing user support materials and directly go to the desired filing company. The “Action Center” is the topmost button located on the navigation bar. The purpose of navigation bar is explained in the following section.

By clicking on the relevant links, the user can either view the web version of the RRR Filing Guide or watch the various training videos.



RRR Filing System Window View

After logging in with the registered username and password, click on the “RRR filings” button located on the navigation bar (#1). This will open the Company Details and Reporting Year.



The following are descriptions of the screen sections (1 to 6) shown above.

1. This navigation bar is present throughout the RRR filings or revision request process. Through this navigation bar users can perform tasks such as RRR filing, RRR revision request, etc. At the top of the navigation bar, there is a feature titled “Action Center”, which allows the users to create a custom dashboard to track any of their RRR data. Additionally, the Action Center also houses training videos on the RRR Filing System.

2. This navigation bar features five options: Choose Reporting Period, Major Events, Affiliates, Rate Zones, and Exemptions. The options are briefly described below:

Choose Reporting Period: For accessing RRR forms click on “Choose Reporting Period”. This will then prompt the user to click on the desired RRR Reporting Schedule and finally the annual and quarterly RRR filings. This RRR navigation bar will disappear once the reporting year from the “Choose Reporting Period” is selected.

Major Events: Clicking this tab will allow users to see additional details related to interruptions/outages that were caused by a major event within the reporting period.

Affiliates: Clicking on this tab will open affiliate names.

Rate Zones: Clicking this tab will allow users to see all rate zones relevant to the licensed entity.

Exemptions: Provides a summary of possible RRR sections that a licensed entity may be exempt from for a reporting period due to unique circumstances

3. This displays the selected company’s information and lists reporting years. Select “Choose Electricity Reporting Year” for accessing RRR forms. For example, select 2023 as the Reporting Year for entering 2022 annual data.
4. This is a menu bar which will be present throughout the RRR filings or revisions request process. Through this menu bar users can perform tasks such as Add group, Form refresh and Form print. The add group feature lets the user arrange favorites under a designated group title.
5. This header is present throughout the RRR filing or revision request process but will reflect the title of the current layout with information such as distributor name, type, filing year and form status. Notice that on the right-hand side of the header there is “Add Favorite” and “Menu” option, whereas, on the left-hand side there is “Navigation” and “Back arrow” option. The “add favorite” feature lets the user create a shortcut of the current view in the menu bar.

Note that an icon () appears when the export data feature is selected. Clicking on this “export data” icon opens a sub-window from where the exported data is downloaded. As the RRR Filing System does not keep a history of exported files, the exported files are only available in the particular session.

6. Right under the menu bar there is the “settings” and “log out” option. Before logging out ensure that the filing is saved and the correct status (“Not Started”, “Work in Progress” or “Submitted”) is displayed.

Export Data or Reports and Print Functions

Export Data

In order to export data in MS excel using the export feature, the user will proceed with the following steps:

1. Open the desired RRR form and scroll to bring the desired table from where the data is to be extracted.
2. Move the pointer over the selection box located on the header of the first column of the table and click on it to select all the row entries (Note: you can make a custom selection by individually selecting or deselecting the rows from the first column).

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

<input checked="" type="checkbox"/>	MONTH	# OF NEW LV SERVICES CONNECTED WITHIN 5 DAYS	# OF NEW LV SERVICES REQUESTED	% OF NEW LV SERVICES CONNECTED WITHIN 5 DAYS
<input checked="" type="checkbox"/>	January	10	11	90.91
<input checked="" type="checkbox"/>	February	20	22	90.91
<input checked="" type="checkbox"/>	March	30	31	96.77
<input checked="" type="checkbox"/>	April	40	41	97.56
<input checked="" type="checkbox"/>	May	10	12	83.33
<input checked="" type="checkbox"/>	June	12	13	92.31
<input checked="" type="checkbox"/>	July	15	16	93.75
<input checked="" type="checkbox"/>	August	19	20	95.00
<input checked="" type="checkbox"/>	September	25	27	92.59
<input checked="" type="checkbox"/>	October	33	36	91.67
<input checked="" type="checkbox"/>	November	49	50	98.00
<input checked="" type="checkbox"/>	December	60	61	98.36

3. Once the desired data is selected, right-click anywhere inside the highlighted table to open a right-click menu with options such as “export selection”, “export all”, etc.

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<input checked="" type="checkbox"/>	December	60	61	98.36

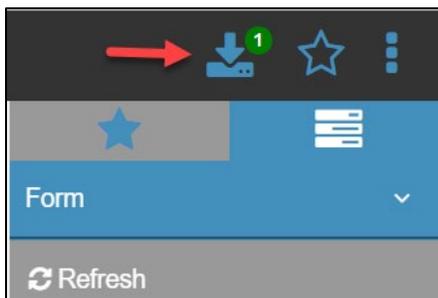
Note: A right-click menu is shown over the table with options: Select to, Deselect all, Run Report, Export selection, Export all. A callout bubble points to the menu with the text "Select and right click".

- Click the desired option (export selection in this example). Enter a preferred filename and use the drop down to select a preferred file type such as .xls, .csv or .xml.

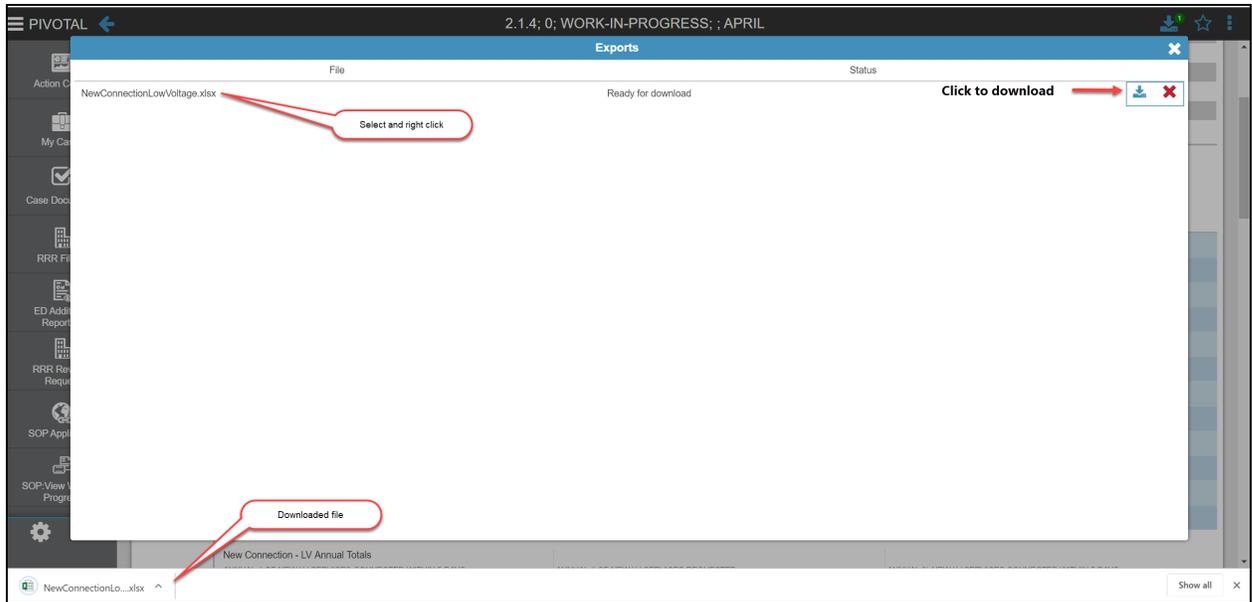
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<input checked="" type="checkbox"/>	MONTH	# OF NEW LV SERVICES CONNECTED WITHIN 5 DAYS	# OF NEW LV SERVICES REQUESTED	% OF NEW LV SERVICES CONNECTED WITHIN 5 DAYS
<input checked="" type="checkbox"/>	January	11	12	90.91
<input checked="" type="checkbox"/>	February	2	2	90.91
<input checked="" type="checkbox"/>	March	3	3	96.77
<input checked="" type="checkbox"/>	April	4	4	97.56
<input checked="" type="checkbox"/>	May	5	6	83.33
<input checked="" type="checkbox"/>	June	6	6	92.31
<input checked="" type="checkbox"/>	July	15	16	93.75
<input checked="" type="checkbox"/>	August	19	20	95.00
<input checked="" type="checkbox"/>	September	25	27	92.59
<input checked="" type="checkbox"/>	October	33	36	91.67
<input checked="" type="checkbox"/>	November	49	50	98.00
<input checked="" type="checkbox"/>	December	60	61	98.36

- An “export data” icon () is visible on the top right of the screen. This is the location where all export data queries are saved for further download. Click on the icon to view and download the exported file(s). Note that as the RRR Filing System does not keep a cache of exported files, these files are only available in the particular session.



- A window with all export file requests will open on the screen. Move the pointer over the export data icon (on the right-hand side) and click to start the download. The selected data is downloaded in the desired format onto the user’s computer.

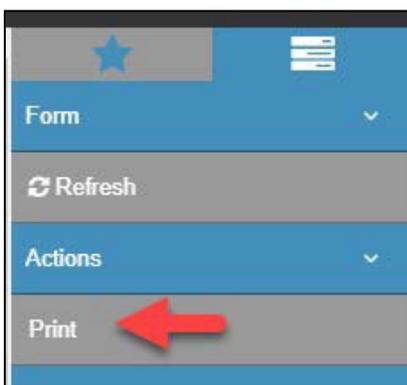


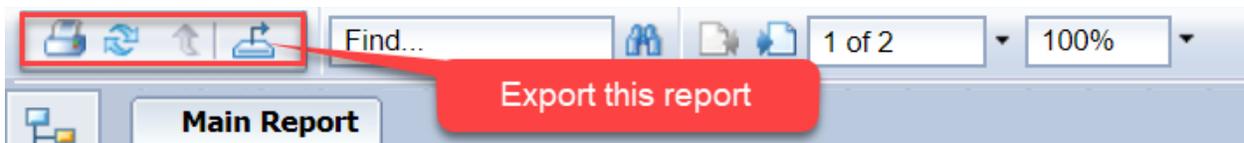
Export Reports

The user can export submitted RRR forms (or select pages) following procedures similar to those discussed in the export data section above.

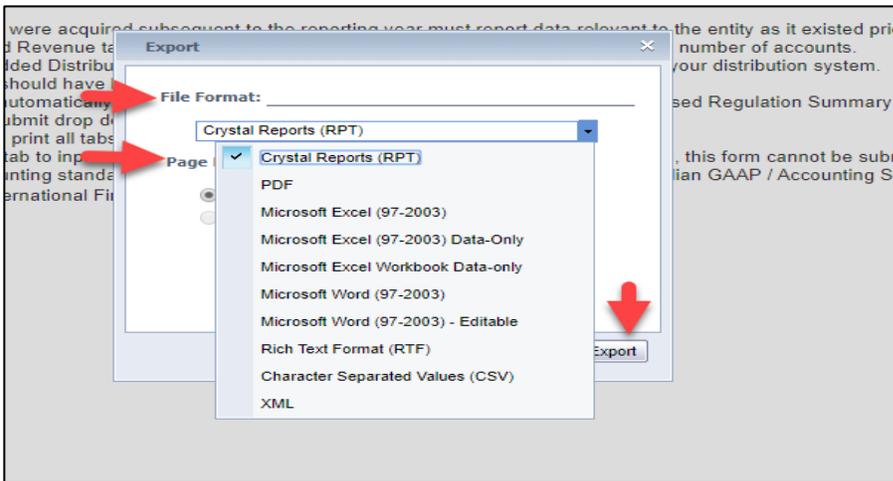
The RRR Filing System allows the users to save and export a desired RRR form(s) in a file format on their computers:

1. Click open the desired RRR form using the navigation bar and then select the desired RRR form page.
2. Located on the right, the menu bar includes a “Print” button. Through the Print button, the user can create a report for a selected form by clicking on “export this report”.





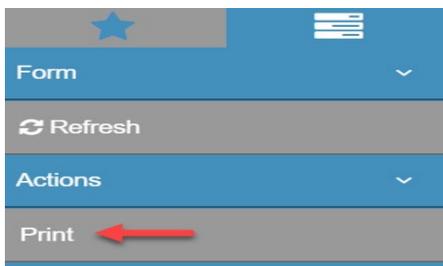
3. For exporting a report, click on “export this report” icon. This will open a window with a dropdown selection for the desired file format and custom page range. The RRR Filing System has the following file formats PDF, RPT, RTF, XML, CSV and MS Word version.



Print Report

The RRR Filing System print feature allows the users to print RRR forms (or select pages):

1. Click open the desired RRR form using the navigation bar and then select the desired RRR form page(s).
2. Located on the right, the menu bar includes “Print” button.



3. Through the Print button, the user will click on the print icon to generate a print.



Legend



Action Center



Mandatory field



Add attachment



Menu Option (Show/Hide)



Add/Remove row



Navigation Option (Show/Hide)



Back button



Print



Enter form (single click)



Save data (checkmark) and Cancel data



Export data



Selection (export data/order rows)



Export this report



Logout



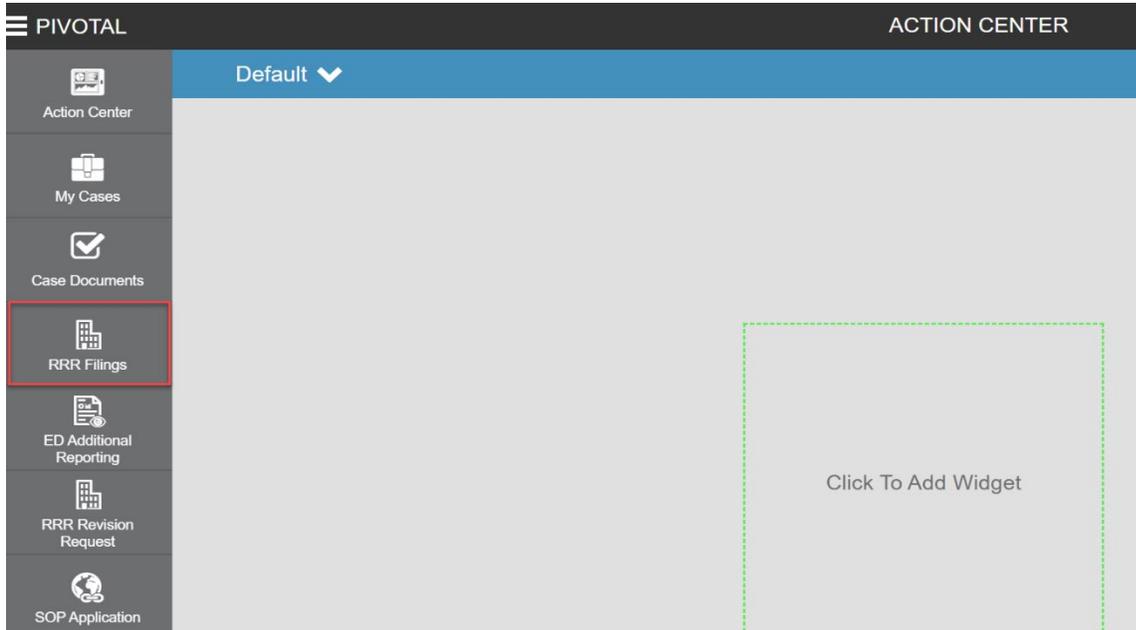
Favourite (Add/Remove)



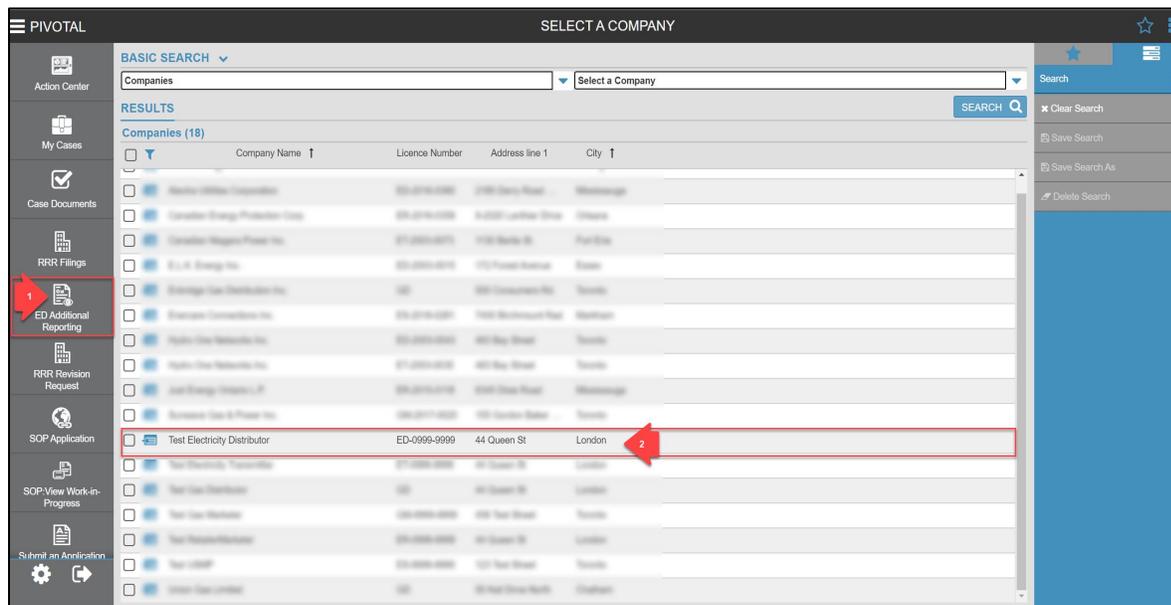
Unsaved data entry

ACCESSING THE RRR FORMS

1. The RRR filings are required to be submitted by regulated entities through the OEB's RRR Filing System webpage. Once you have entered your user ID and password, you will see the "Action Centre" page. On the left-hand column, please select "RRR Filings".



2. From the list of companies, selected your company by clicking the "enter form" icon () against the company name.



3. Select the applicable Reporting year (i.e. select **2023** for reporting annual 2022 data).
4. Select the applicable annual Reporting period:
5. The **April** folder to report the annual filings for the previous year
6. Select the desired RRR filing from the RRR navigation bar. Depending on the RRR filing number selected, the corresponding RRR forms would then appear on the RRR Forms Screen as shown below. The Electricity Distributor Filings Forms correspond to the RRR section they pertain to

COMPANY'S YEAR

YEAR
2024

EXPIRY DATE
May 03, 2023

OUTSTANDING FILINGS (16)

<input type="checkbox"/>	Filing Name	Status	Expiry Date	Sort Order
<input type="checkbox"/>	E215217CO	Not Started		0
<input type="checkbox"/>	2.1.2	Not Started	May 03, 2023	1
<input type="checkbox"/>	2.1.4	Not Started	May 03, 2023	2
<input type="checkbox"/>	2.1.5	Not Started	May 03, 2023	3
<input type="checkbox"/>	2.1.5.6	Not Started	May 03, 2023	4
<input type="checkbox"/>	2.1.5.7	Not Started	May 03, 2023	5
<input type="checkbox"/>	2.1.5.8	Not Started	May 03, 2023	6
<input type="checkbox"/>	2.1.6	Not Started	May 03, 2023	7
<input type="checkbox"/>	2.1.7	Not Started	May 03, 2023	8
<input type="checkbox"/>	2.1.8	Not Started	May 03, 2023	9
<input type="checkbox"/>	2.1.9	Not Started	May 03, 2023	10
<input type="checkbox"/>	2.1.13	Not Started	May 03, 2023	11
<input type="checkbox"/>	2.1.14	Not Started	May 03, 2023	12
<input type="checkbox"/>	2.1.16	Not Started	May 03, 2023	13
<input type="checkbox"/>	2.1.19	Not Started	May 03, 2023	14
<input type="checkbox"/>	2.1.22	Not Started	May 03, 2023	15

COMPLETED FILINGS (0)

<input type="checkbox"/>	Filing Name	Status	Submitted On	Sort Order
There are no records available to display.				

CERTIFICATIONS (1)

<input type="checkbox"/>	Filing Name	Status	Expiry Date	Sort Order
<input type="checkbox"/>	E22CERT	Not Started	May 03, 2023	17

7. Some forms (such as 2.1.4) have multiple tabs within the form. Each section will need to be completed for successful submission.

- Connections / Appointments
- Missed Appointments / Customer Contact
- Emergency Response / Reconnections
- Micro-Embedded Generation
- ESQR Summary
- Cause Codes
- System Reliability Summary
- New Practices

SUBMISSION

Filing Status

To make sure your data has been saved or submitted, please always ensure to check the Status box on the “Report Summary” section at the top of the form.

Clicking Checkmark at the top of the page 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 Checkmark button.
[Click here for tips and examples \(from RRR Guide\)](#)

REPORT SUMMARY		
FILING DUE YEAR	FILING FORM NAME	RRR FILING NO
<input type="text"/>	<input type="text"/>	<input type="text"/>
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"/>

The Status box will show one of the following:

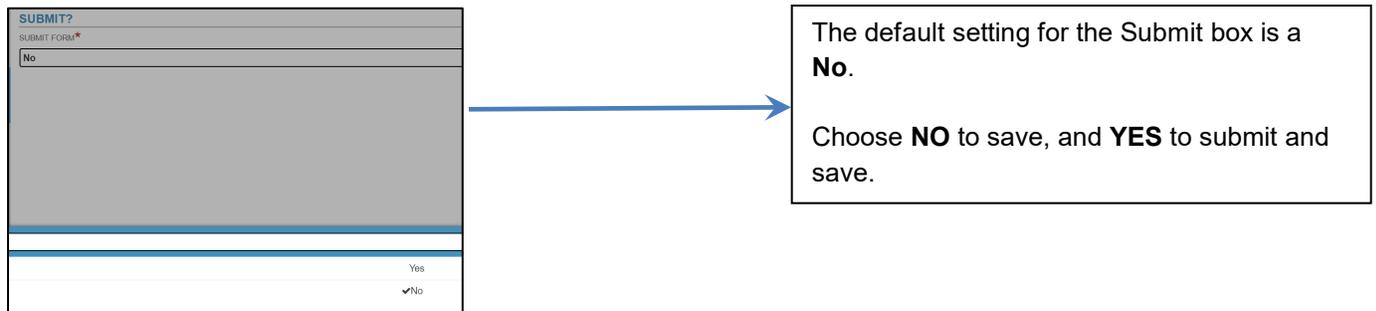
1. **Not Started:** At the time of opening the form.
2. **Work in progress:** After saving the form.
3. **Submitted:** When the information is filed successfully with the OEB.

4. **Revised:** When the information is re-filed subsequent to the first filing.
5. **Submitted after deadline:** When the information is filed with the OEB after due date.

Submit Form Box

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

Your filing will not be submitted unless you select “Yes” to submit the form.



Viewing of RRR Information

OEB staff can only view filings after a successful submission. The first submitted filing is “version 0” of the filing. Subsequent submissions are numbered sequentially.

“Work in progress” filings (filings that have been saved but not submitted) are not available for viewing by OEB staff. Once you have selected “yes” to submit and clicked the Checkmark button, please verify the status has been updated at the top of the form.

SCHEDULE

The RRR filing schedule can be found on the “Reporting & record keeping requirements (RRR)” section of the OEB Industry website, under [“Reporting Schedule”](#).

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 Electricity RRR document).

REVISIONS

Please refer to [User Guide for Web-based RRR Data Revision Requests \(pdf\)](#)

ARCHIVES

All submitted filings are archived in the OEB's database. It is strongly advised that distributors save a copy of their completed RRR filings using the print capability if available. RRR registered users can view past filings through the same portal where filings are submitted. However, past filings are available in the current format only.

CONTACTS

Issue	Name	Email
IT issues including submission difficulties (e.g. log-in, passwords, web browser issues, unable to save, submission or upload attachment difficulties)	IT Help	IThelp@oeb.ca (416) 481-1967 ext. 555
RRR clarifications and enquiries	Industry Relations	IndustryRelations@oeb.ca
All other issues	Performance Analytics & Reporting	performance_reporting@oeb.ca

FORM AND EXPLANATION

A sample of the online form containing the data to be filed is provided for reference in this section. The format of this section is provided below.

Format

- A summary description of the data contents required to be filed, changes to the electronic input form and tips for filing.
- A sample of the electronic input form available to the RRR filer for input.

2.1.1 – Customer Deferral and Variance Accounts

Content

Intentionally left blank.

This filing has been eliminated effective [March 31st, 2020](#).

2.1.2 – Customer Numbers

Content

Annual form

Distributor-specific rate classes will be collected once a year.

Table 0: Input distributor (SSS) accounts/connections by detailed rate class.

Distributors must review their specific rate classes for accuracy and verify that the detailed rate classes have been rolled up correctly into the appropriate generic rate classes in Table 1. If there is a need to make corrections to the information in the tables, please notify OEB staff via [Industry Relations Enquiry](#), using the subject line “RRR: detailed rate classes”.

Table 1: Auto-calculated SSS accounts/connections by generic rate class will populate when entries in Table 0 are entered and saved.

Table 2: Discontinued (Time of Use Implementation information)

Table 3a: Input individual retailer customers along with the number of units in multi-unit properties, by generic rate class.

Table 3b: Auto-calculated table which aggregates all retailer customers by generic rate class.

Table 3c: Input aggregate retailer customers by detailed rate class.

Table 4a: Auto-calculated table which aggregates all distributor (SSS) and retailer customers by detailed rate class.

Table 4b: Auto-calculated table which aggregates all distributor (SSS) and retailer customers by generic rate class.

Table 5: Input the aggregate number of WMPs in the various rate classes (i.e. General Service >50 kW, Large User, etc.).

New on form

No changes to form.

Tips

Table 0 & 1 – SSS only

The first table is for reporting distributor (SSS) customers only. Do not report any retailer customers in the first table.

Reporting for Connections

For unmetered scattered load, street lighting and sentinel lighting rate classes, please report the number of connections, and not the number of accounts.

Reporting by distributor-specific rate classes

The data input forms are formatted for the input of information specific to a distributor's approved set of rate classes. Distributors will input and report customer number information at this level of detail annually. This additional information is intended to enable further streamlining of the application process for formulaic adjustments to rates during an incentive rate-setting period.

Wholesale market participants

Distributors should include the number of WMPs that are distribution customers in the specific rates classes in Tables 0 to 4 (i.e. General Service >50 kW, Large User, etc.). However, for the purposes of the separate table for WMPs (Table 5), the amount to be reported in this section is the aggregate of WMPs in the various rate classes.

Tables 4a and 4b Total Customers Accounts/Connections

It is expected that the rolled-up totals from Table 4a Total Customers by Detailed Rate Class should match the totals from Table 4b Total Customers by Generic Rate Class.

Number of multi-unit properties or complexes

RRR 2.1.2 (e) and (f) require distributors to report 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. Only RPP customers on tiered pricing would be reported under (e) and (f). Time of Use (TOU) customers are not included under (e) and (f).

MicroFIT and Embedded Generators not associated with a load account

When the microFIT/FIT generators are not associated with a load account, the customer count should not be reported in any rate class in section 2.1.2 of RRR. Alternatively, when a microFIT/FIT customer does have an associated load account, that load account should

be reported in the corresponding rate class in section 2.1.2 of RRR.

How to download and upload a CSV file to the form

The below are the steps to download and upload the CSV template for the Table0. Table 3A, and Table 3C could follow the same procedure.

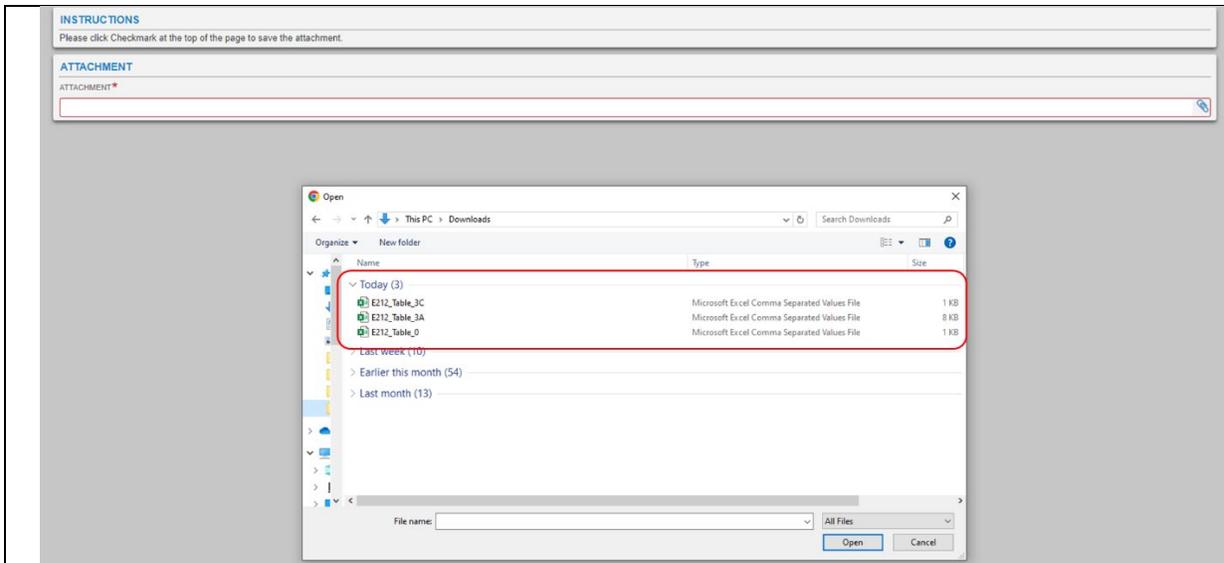
1. Access the RRR 2.1.2 form
2. Click on the “Table 0”, “Table3A”, and “Table 3C” button located within the form to download the CSV template.

3. Ensure you have entered Retailers before downloading Table 3A

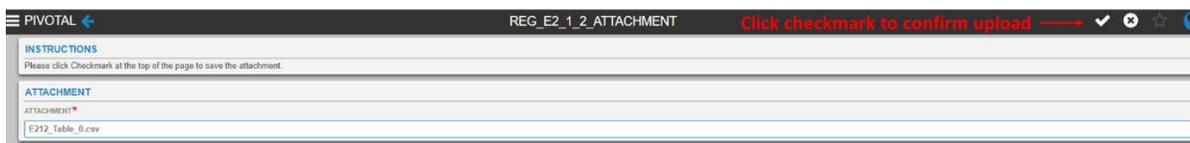
4. The CSV files would be downloaded to the default path, like Downloads.
5. Once all the appropriate fields are entered, please save it on your hard drive.
6. Click on the “+” sign under “IMPORT FILES” in the form to upload the CSV file.

Click here to upload CSV file

7. Click the paperclip icon to access the file directory. Select the saved CSV file to upload and click open. The file will automatically be uploaded.

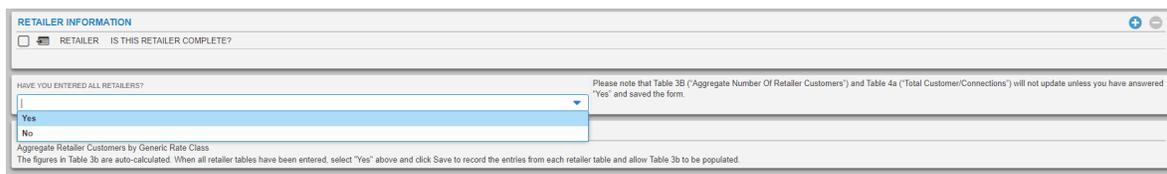


8. Click the Checkmark button to confirm the upload of the CSV file.



9. Once the file is uploaded, the Tables will be automatically populated. If there are any validation errors in the CSV file upload, a message prompt will appear.

Please note that Table 3B (“Aggregate Number Of Retailer Customers”) and Table 4a (“Total Customer/Connections”) will not update unless you have answered “Yes” and saved the form. The user can correct any errors either by clicking into each table or re-uploading a new CSV file.



If a new CSV file is being uploaded, please delete the previous uploaded file by selecting the checkbox near the CSV file name and selecting the “-“symbol in the Import section.

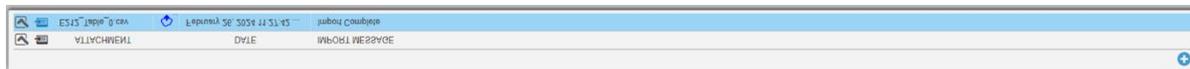


TABLE 4B	
Total Customers Accounts/Connections (SSS + Retailer Customers) by Generic Rate Class Total Customer Accounts/Connections will auto-populate from Table 1 and Table 3b.	
GENERIC RATE CLASS	TOTAL CUSTOMERS CONNECTIONS (TABLE 1 + TABLE 3B)
<input type="checkbox"/> Residential	
<input type="checkbox"/> General Service < 50 kW	
<input type="checkbox"/> General Service >= 50 kW	
<input type="checkbox"/> Large User	
<input type="checkbox"/> Sub Transmission Customers	
<input type="checkbox"/> Embedded Distributor(s)	
<input type="checkbox"/> Street Lighting Connections	
<input type="checkbox"/> Sentinel Lighting Connections	
<input type="checkbox"/> Unmetered Scattered Load Connections	
<input type="checkbox"/> Total (Auto-Calculated)	

TABLE 5 WHOLESALE MARKET PARTICIPANTS
Please report the number of Wholesale Market Participants connected to the distributor's distribution system
<input type="text"/>

SUBMIT?
SUBMIT FORM*
<input type="text" value="No"/>

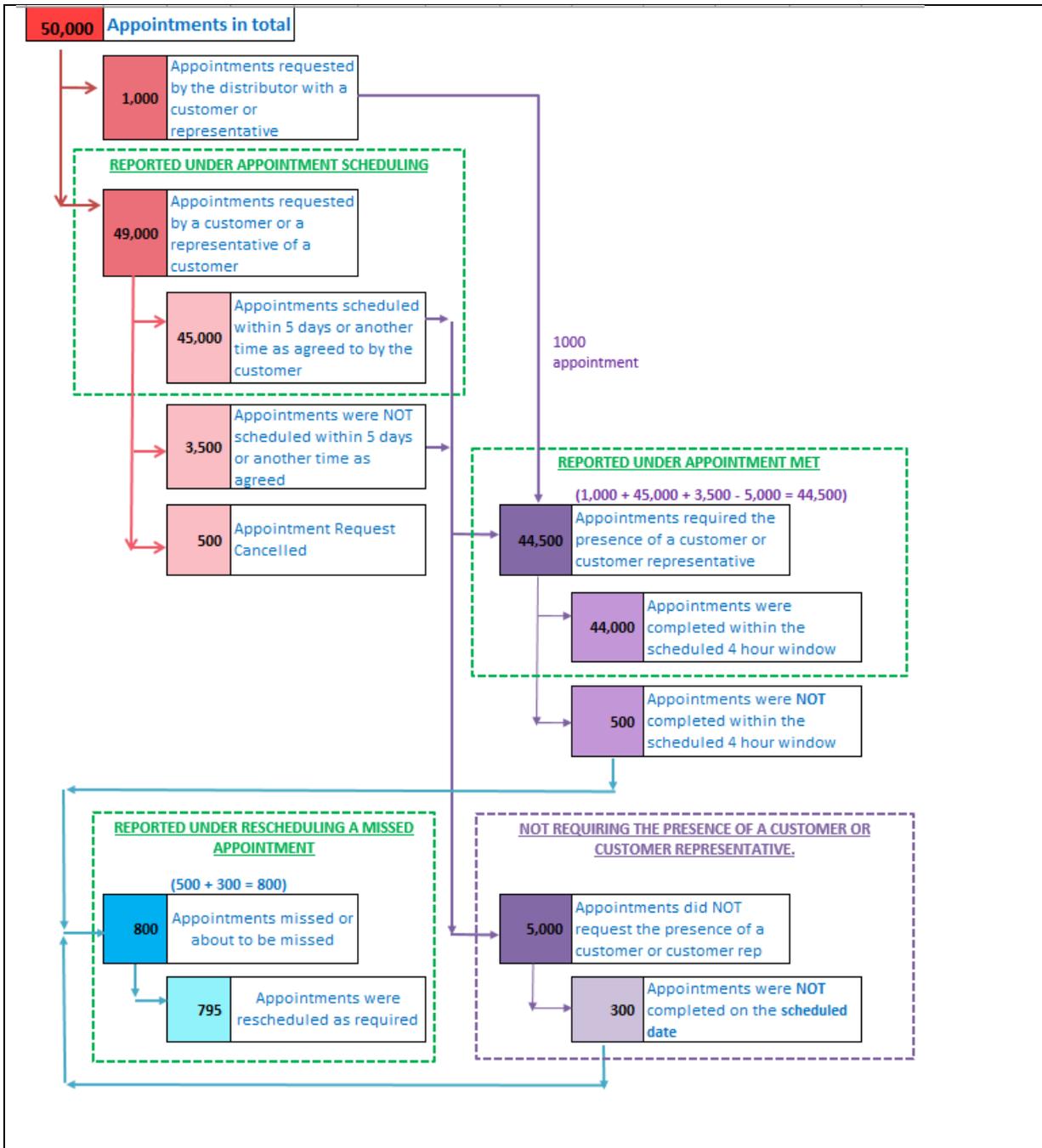
Rate Class Validation Check
Below is the warning message displayed when the imported CSV file is missing a rate class or rate class detail in Pivotal. Please ensure the rate class is double-checked before submitting the form.

?

2.1.4.1 – Service Quality

Content
<p>This section requires information on the OEB’s service quality requirements and new micro-embedded generation facilities from electricity distributors as described in the Distribution System Code (DSC) for the following performance standards:</p> <ol style="list-style-type: none"> 1. Connection Of New Services – Low Voltage 2. Connection Of New Services – High Voltage 3. Appointment Scheduling 4. Appointments Met 5. Rescheduling A Missed Appointment 6. Telephone Accessibility 7. Telephone Call Abandon Rate 8. Written Response To Enquiries 9. Emergency Response – Urban 10. Emergency Response – Rural 11. Reconnection Performance Standards 12. New Micro-Embedded Generation Facilities

New on form
No changes to form.
Tips
<ol style="list-style-type: none">1. The “ESQR Summary” tab will show whether the OEB standards are met or not met in accordance with the standard for each requirement reported. The purpose of this summary tab is to serve as a checklist to assist a distributor with the verification of the information reported in this section for ESQRs. The resulting “achieved” metrics from entering the data in the relevant forms should match that of the “expected” results from the distributor’s own records. Please review your data entries if the achieved and expected results do not match and correct the entries, if necessary.2. In the event you do not have any activities to report for an ESQR (e.g., New Micro-embedded Generation Facilities Connected on Time), your results would show 0% and labelled as “N/A”. Explanations are mandatory for each service quality requirement that shows “Not Met”. The form will not be processed and accepted by the Filing Portal unless an explanation is provided in the “ESQR Explanations” tab. Distributors are also expected to discuss what actions are being undertaken to meet the OEB standard (i.e. both input boxes are required to be entered).3. Please note that in order to see the calculated numbers you must select NO or YES in the Submit box, and then click the Checkmark.4. Service quality appointment measures<ul style="list-style-type: none">- Appointment Scheduling- Appointments Met- Rescheduling A Missed Appointment5. For service quality measures, if the numerator is non-zero but the denominator is zero, an error message will appear, reminding the user to avoid this situation.



2.1.4.1 – Connections/Appointments – New LV & HV Connections

Connection of New Services – DSC 7.2

On the “Connections/Appointments” tab in the Electronic Filing Form enter:

- a) Total number of new services described in section 7.1 of the Distribution System Code requested annually.
- b) Number of new services connected annually for which the service quality requirement set out in section 7.2 of the Distribution System Code was met;
- c) Percentage of (b) with respect to (a)

If annual targets are not met, monthly values to be provided for a) and b).

The requirement must be met 90% of the time.

Definitions from Section 7.1 of the DSC

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

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

Section 7.2 of the DSC states

It must be completed within 5 business days from the day on which all applicable service conditions are satisfied, or at such later date as agreed to by the customer and distributor.

Connection of new services

Please note that the definition of a new service as per the DSC refers to the need for an authorization to connect with ESA. For example, micro-embedded generation facilities connections, temporary services and service upgrades that require ESA certificates should be included in the calculation of the metric.

Solely replacing an existing meter is not a new service and should not be included in the calculation of the metric.

Generation connections are to be reported in the Connection of New Services sections.

Connection of new services that require appointments as described in the DSC section 7.4.5 are to be reported under Connection of New Services and Appointments Met sections.

Conversion of overhead services to underground services is not a new connection, unless the conversion was triggered by a connection request (new or upgrade).

New service request with customer presence

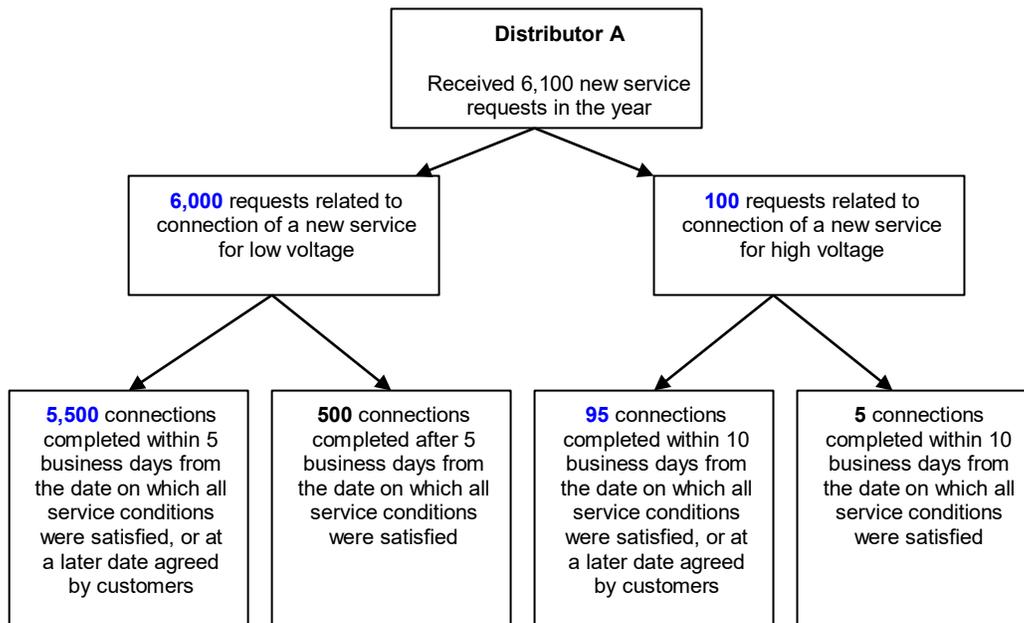
If a New Residential LV connection has a request from the customer to be present, this measure is counted for both New LV Connection and Appointments Met if all the proper conditions are met.

Tracking of events

Important dates such as the date when the distributor was first approached by the customer, when the appointment was made and when it was completed should be tracked by the distributor in order to ensure accurate reporting under this requirement. The date log will also provide the necessary backup to support the reporting.

Example

Example 1: Connection of New Services



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

2.1.4.1 – Appointment Scheduling

Appointment scheduling – DSC 7.3

On the “Connections/Appointments” tab in the Electronic Filing Form enter:

- a) Total number of appointments described in section 7.3 of the Distribution System Code requested annually;
- b) Number of appointments annually for which the service quality requirement set out in section 7.3 of the Distribution System Code was met; and
- c) Percentage of (b) with respect to (a)

If annual targets are not met, monthly values to be provided for a) and b).

The requirement must be met 90% of the time.

Section 7.3 of the DSC

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

7.3.2 Where the appointment in section 7.3.1 requires the presence of the customer or the customer’s representative, the distributor shall fulfill the requirements set out in section 7.4.1.

7.3.3 Where the appointment in section 7.3.1 does not require the presence of the customer or the customer’s representative, the distributor shall arrive for the appointment on the day scheduled under section 7.3.1.

7.3.5 All of the actions set out in:

- (a) section 7.3.1; and
 - (b) section 7.3.2 or section 7.3.3, as applicable,
- must be completed in order to fulfill this service quality requirement.

7.3.6 This service quality requirement applies regardless of whether or not the presence of the customer or the customer’s representative is required.

7.3.7 This service quality requirement does not apply to appointments that are subject to the requirements in sections 7.2.1 and 7.2.2.

Section 7.4.1 of the DSC:

7.4.1 When an appointment is either: requested by a customer or a representative of a customer with a distributor; or required by a distributor with a customer or representative of a customer, the distributor must offer to schedule the appointment during the distributor's regular hours of operation within a window of time that is no greater than 4 hours (i.e., morning, afternoon or, if available, evening). The distributor must then arrive for the appointment within the scheduled timeframe.

Sections 7.2.1 & 7.2.2 of the DSC:

7.2.1 A connection for a new service request for a low voltage (<750 volts) service must be completed within 5 business days from the day on which all applicable service conditions are satisfied, or at such later date as agreed to by the customer and distributor.

7.2.2 A connection for a new service request for a high voltage (>750 volts) service must be completed within 10 business days from the day on which all applicable service conditions are satisfied, or at such later date as agreed to by the customer and distributor.

Section 7.5 of the DSC states:

7.5.1 When an appointment to which sections 7.3.1, 7.3.3, or 7.4.1 apply is missed or is going to be missed, the distributor must:

- (a) attempt to contact the customer before the scheduled appointment to inform the customer that the appointment will be missed; and
- (b) attempt to contact the customer within one business day to reschedule the appointment.

7.5.5 The rescheduled appointment becomes a new appointment for the purposes of sections 7.3.1 or 7.4.1 as appropriate.

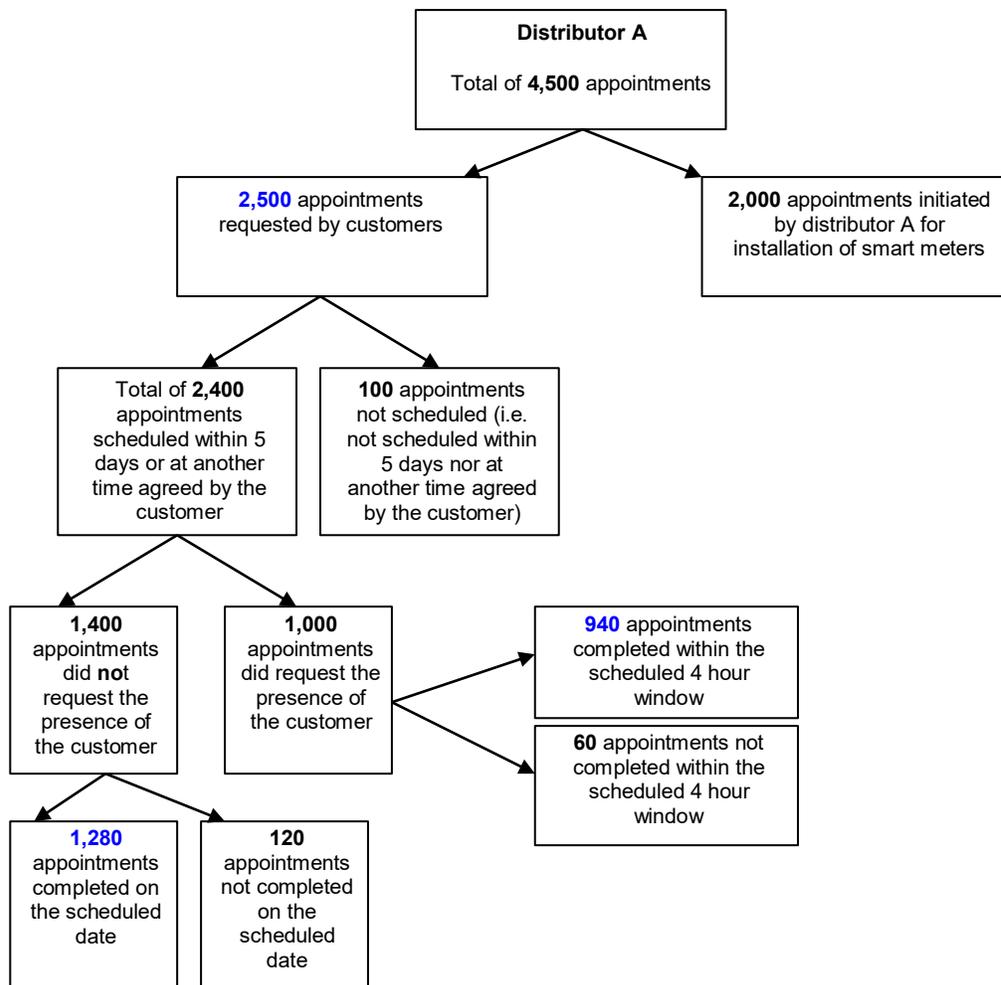
Particularly, the distributors are encouraged to consider the following tips for the purpose of reporting appointments met:

Generation meter installation

Installation of a generation meter is included in the calculation of the Appointments Scheduling metric only if the generator is being installed at a property that already has connection to the distribution grid (i.e. not a connection of new services).

Example

Example 2: Appointment Scheduling



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

2.1.4.1 – Appointments Met

Appointments met – DSC 7.4

On the “Connections/Appointments” tab in the Electronic Filing Form enter:

- a) Total number of appointments described in section 7.4 of the Distribution System Code requested or required annually;
- b) Number of appointments annually for which the service quality requirement set out in section 7.4 of the Distribution System Code was met; and
- c) Percentage of (b) with respect to (a).

If annual targets are not met, monthly values to be provided for a) and b).

The requirement must be met 90% of the time.

Section 7.4 of the DSC states:

7.4.1 When an appointment is either:

- (a) requested by a customer or a representative of a customer with a distributor; or
- (b) required by a distributor with a customer or representative of a customer, the distributor must offer to schedule the appointment during the distributor’s regular hours of operation within a window of time that is no greater than 4 hours (i.e., morning, afternoon or, if available, evening). The distributor must then arrive for the appointment within the scheduled timeframe. (Emphasis added)

7.4.3 Both of the actions set out in section 7.4.1 must be completed in order to fulfill this service quality requirement.

7.4.4 If the distributor arrives at the scheduled appointment within the required time period but the appointment cannot be met because the customer failed to attend the appointment, the distributor may consider the appointment to have been met for the purpose of determining its performance with the standard.

7.4.5 This service quality requirement applies to appointments that:

- (a) require the presence of the customer or the customer’s representative;

(b) are scheduled to occur at the distributor's office, the customer's premises, business or work site, or at another location agreed to by the distributor and customer; and

(c) are a frequently recurring part of the distributor's normal course of business, including, but not limited to, the following:

- i) disconnecting and/or reconnecting service to effect maintenance or upgrades;
- ii) connecting a new customer;
- iii) connecting a new service for an existing customer;
- iv) providing underground cable locates;
- v) inspections;
- vi) gaining access to read or replace an inside meter or to provide the customer with instructions on the proper use of a prepaid meter or similar device; and
- vii) appointments that are rescheduled as required by section 7.5.1.

Section 7.5 of the DSC states:

7.5.1 When an appointment to which sections 7.3.1, 7.3.3, or 7.4.1 apply is missed or is going to be missed, the distributor must:

- (a) attempt to contact the customer before the scheduled appointment to inform the customer that the appointment will be missed; and
- (b) attempt to contact the customer within one business day to reschedule the appointment.

7.5.5 The rescheduled appointment becomes a new appointment for the purposes of sections 7.3.1 or 7.4.1 as appropriate.

Particularly, the distributors are encouraged to consider the following tips for the purpose of reporting appointments met:

Appointments requiring customer presence

An appointment that is scheduled by a distributor that requires the presence of a customer or customer representative should be included and reported as part of the calculation of Appointments Met metric. Please do not include any appointments that do not require customer presence.

For example, appointments requiring customer presence may include, among others: CDM-related activities as per section 21.2 of distributor's licence where the licensee shall, between January 1, 2015 and December 31, 2020, make CDM programs, available to customers in its licensed service area and shall, as far as is appropriate and reasonable having regard to the composition of its customer base, do so in relation to each customer

segment in its service area (CDM Requirement).

Underground cable locates

Metering maintenance

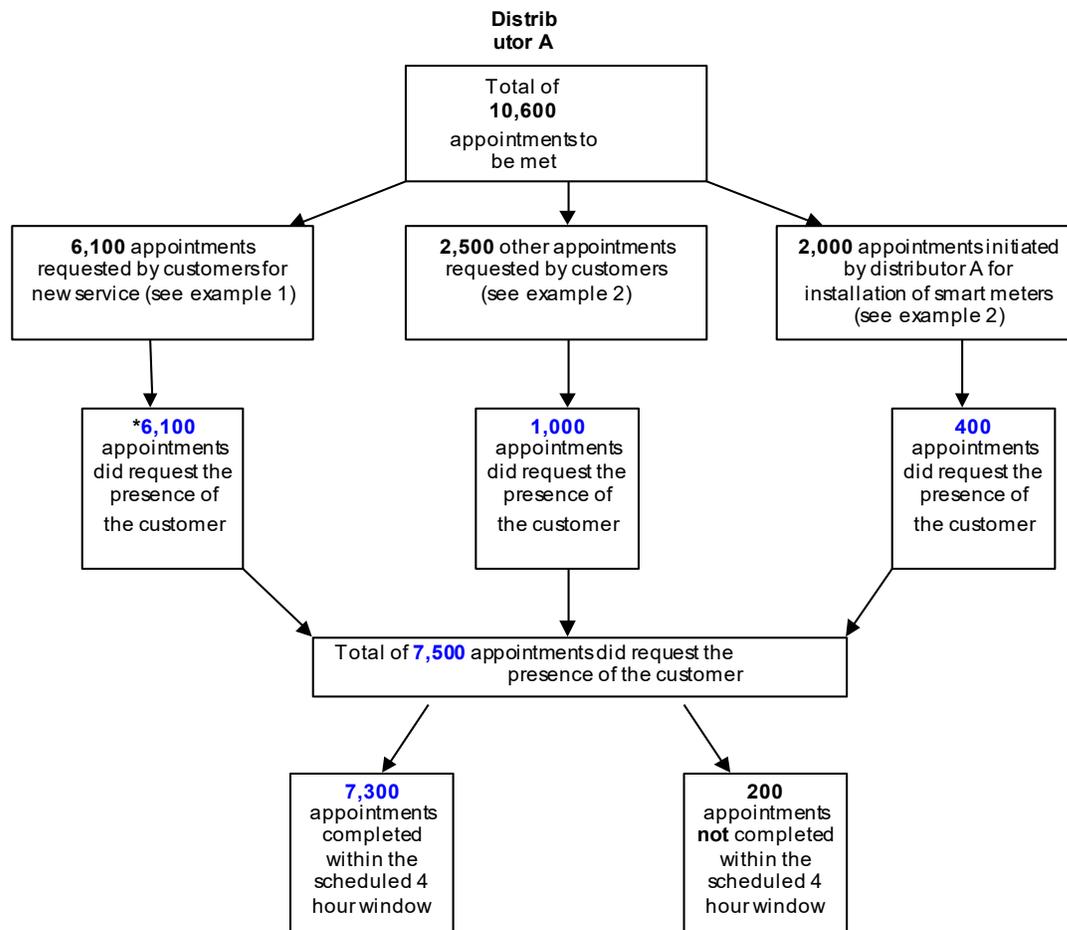
Offer to schedule the appointment within a window of time that is no greater than 4 hours

Distributors can offer a specific appointment time if the customer makes such a request.

These appointments would be included in the calculation of the metric.

Example

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: $7,300 / 7,500 = 97\%$

2.1.4.1 Missed Appointments/Customer Contact

Missed Appointments/Customer Contact – DSC 7.5

On the “Missed Appointments/Customer Contact” tab in the Electronic Filing Form enter:

- a) Total number of missed appointments described in section 7.5 of the Distribution System Code in each annually
- b) Number of missed appointments in annually for which the service quality requirement set out in section 7.5 of the Distribution System Code was met; and
- c) Percentage of (b) with respect to (a).

If annual targets are not met, monthly values to be provided for a) and b).

The requirement must be met 100% of the time.

Section 7.3.1, 7.3.3 & 7.4.1 of the DSC:

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

7.3.3 Where the appointment in section 7.3.1 does not require the presence of the customer or the customer's representative, the distributor shall arrive for the appointment on the day scheduled under section 7.3.1.

7.4.1 When an appointment is either:

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

Section 7.5 of the DSC states:

7.5.1 When an appointment to which sections 7.3.1, 7.3.3, or 7.4.1 apply is missed or is going to be missed, the distributor must:

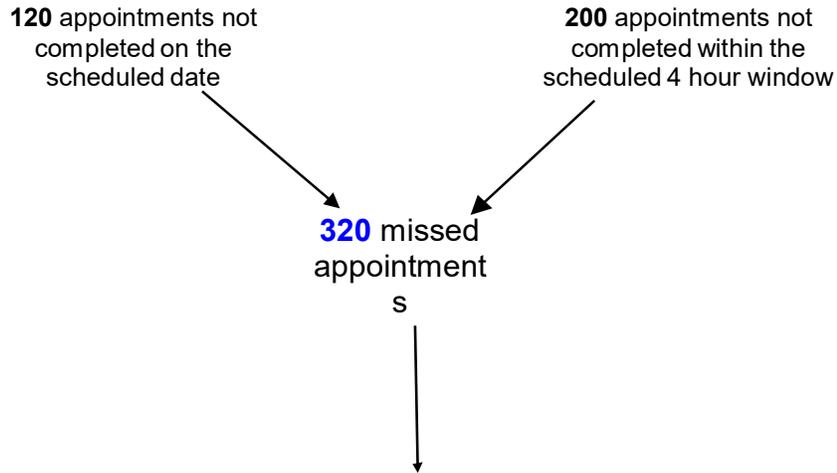
- (a) attempt to contact the customer before the scheduled appointment to inform the customer that the appointment will be missed; and
- (b) attempt to contact the customer within one business day to reschedule the appointment.

7.5.3 Both of the actions set out in section 7.5.1 must be completed in order to fulfill this service quality requirement.

7.5.4 This requirement does not apply if the appointment is missed due to the failure of the customer or the representative of the customer to attend the appointment.

Example

Example 4: Rescheduling a Missed Appointment



Two appointments were not rescheduled as per DSC Section 7.5:

Appointment 1: Distributor A did not attempt to contact the customer to inform the customer before the appointment was missed

Appointment 2: Distributor A did not contact the customer within the next business day to reschedule the appointment

- Total missed appointments required to be rescheduled: $120 + 200 = 320$
- Number of missed appointments that were not rescheduled per DSC Section 7.5: 2
- Total appointments rescheduled as required: $320 - 2 = 318$
- Reschedule a Missed Appointment metric: $318 / 320 = 99\%$

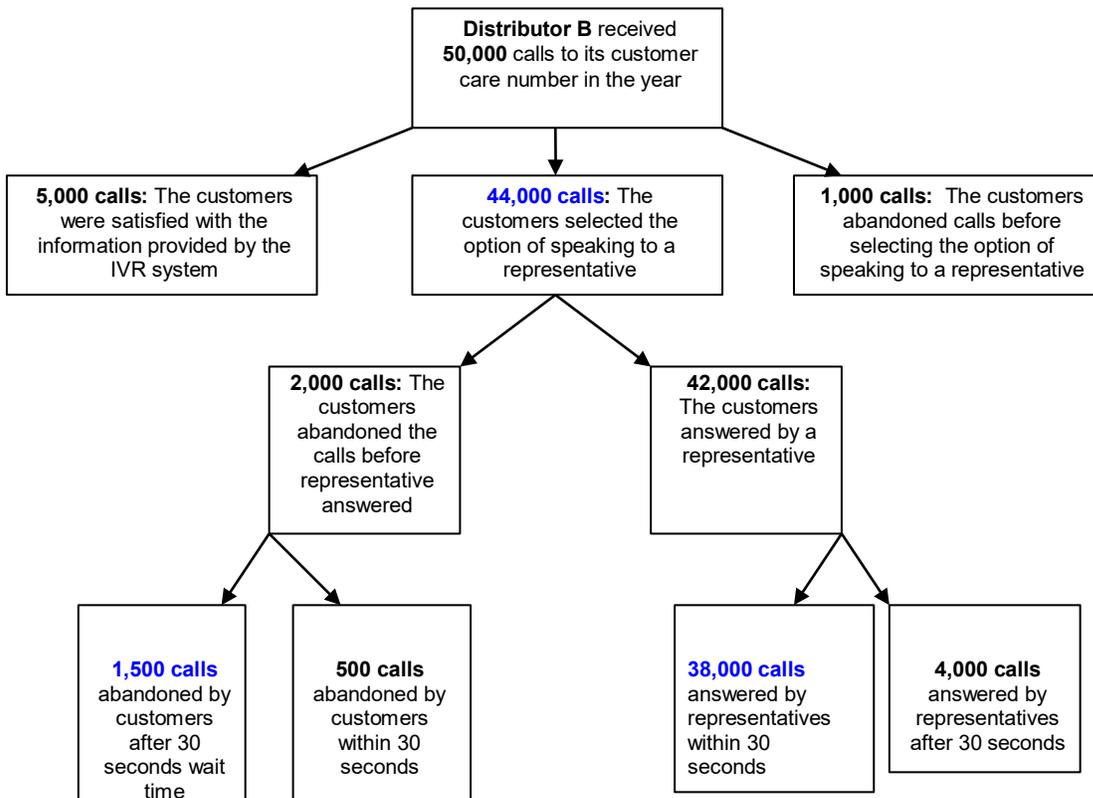
2.1.4.1 – Telephone Accessibility & Abandon Rate

Telephone accessibility – DSC 7.6

Telephone call abandon rate – DSC 7.7

Example

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: $1,500 / 44,000 = 3\%$

Please note that the number of qualified incoming calls not answered within 30 seconds (calculated as the difference between the “Number of qualified incoming calls” and the “Number of qualified incoming calls answered within 30 seconds” reported under Telephone Accessibility) should be greater than or equal to the “Number of qualified incoming calls abandoned after 30 seconds” reported under Telephone Call Abandon Rate.

2.1.4.1 Written Response to Qualified Enquiries

Written response to qualified enquiries – DSC 7.8

On the “Missed Appointments/Customer Contact” tab in the Electronic Filing Form enter:

- a) Total number of qualified enquiries received annually;
 - b) Number of qualified enquiries annually for which the service quality requirement set out in section 7.8 of the Distribution System Code was met; and
 - c) Percentage of (b) with respect to (a).
- If annual targets are not met, monthly values to be provided for a) and b).

The requirement must be met 80% of the time.

Definitions from Section 7.1 of the DSC

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

Section 7.8 of the DSC

7.8.3 The 10 business days shall be counted from the date on which any conditions associated with the enquiry have been satisfied (such as the date of a move where there is a request for a final statement of account) or, if there are no such conditions, from the date of receipt of the enquiry.

7.8.4 A distributor may consider a written response to have been sent if the distributor sends a written acknowledgement of receipt of the qualified enquiry and includes a specific date in which a complete response to the qualified enquiry will be provided.

7.8.5 A written response shall be deemed to have been sent on the date on which it is faxed, mailed or e-mailed by the distributor.

Particularly, the distributors are encouraged to consider the following tips for the purpose of reporting written responses to qualified enquiries:

Online chat enquiries

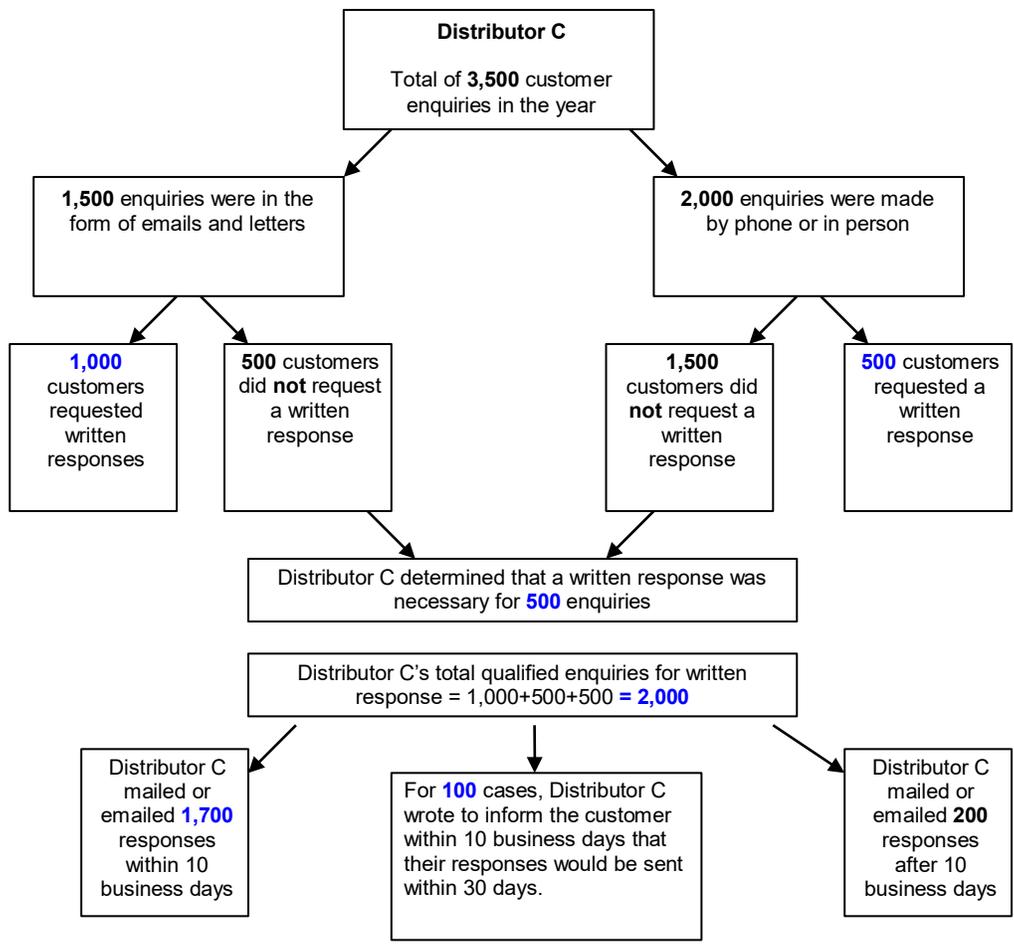
It may be reasonable to classify an enquiry that met the definition of a “qualified enquiry” which is responded to by online chat as a written response provided it represents a similar quality and level of completeness had the respond been provided by email. However, the appropriateness of doing this needs to be assessed and determined by a distributor.

Enquiries with no specific timeline per province or OEB

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.

Example

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: $1,800 / 2,000 = 90\%$

2.1.4.1 – Emergency Response

Emergency response urban – DSC 7.9

Emergency response rural – DSC 7.9

On the “Emergency Response/Reconnections” tab in the Electronic Filing Form enter:

- (a) Total number of emergency calls received annually for urban and rural separately;
- (b) Number of emergency calls annually for which the service quality requirement set out in section 7.9 of the Distribution System Code was met for urban and rural separately; and
- (c) Percentage of (b) with respect to (a).
If annual targets are not met, monthly values to be provided for a) and b).

The requirement must be met 80% of the time.

Definitions from Section 7.1 of the DSC

“Emergency call” means a call where the assistance of the distributor has been requested by fire, ambulance or police services.

Section 7.9 of the DSC:

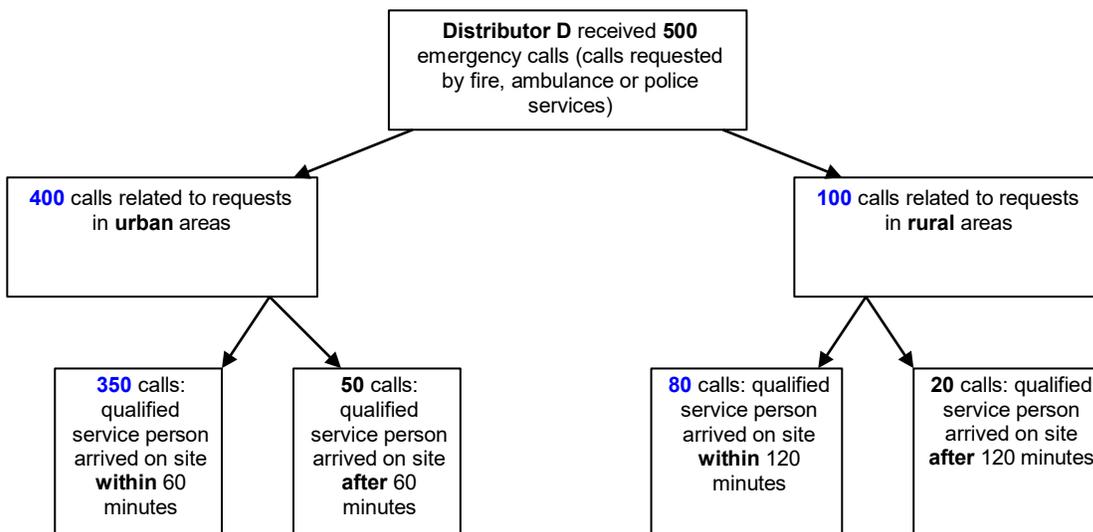
7.9.1 Emergency calls must be responded to within 120 minutes in rural areas and within 60 minutes in urban areas.

7.9.3 The definition of “rural” and “urban” should correspond to the municipality’s definition.

7.9.4 The arrival of a qualified service person on site will constitute a response.

Example

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: $80 / 100 = 80\%$

2.1.4.1 Reconnection Performance

Reconnection performance standards – DSC 7.10

On the “Emergency Response/Reconnections” tab in the Electronic Filing Form enter:

- (a) Total number of reconnections annually;
 - (b) Number of reconnections annually for which the service quality requirement as set out in section 7.10 of the Distribution System Code was met; and
 - (c) Percentage of (b) with respect to (a)
- If annual targets are not met, monthly values to be provided for a) and b).

The requirement must be met 85% of the time.

Section 7.10 of the DSC:

7.10.1 Where a distributor has disconnected the property of a customer for non-payment, the distributor shall reconnect the property within 2 business days, as defined in section 2.6.7, of the date on which the customer:

- (a) makes payment in full of the amount overdue for payment as specified in the disconnection notice; or
- (b) enters into an arrears payment agreement with the distributor referred to in section 2.7.1A.

Section 2.6.7 of the DSC:

2.6.7 For the purposes of section 2.6, a distributor shall apply the following rules relating to the computation of time:

- (a) where there is reference to a number of days between two events, the days shall be counted by excluding the day on which the first event happens and including the day on which the second event happens;
- (b) where the time for doing an act expires on a day that is not a business day, the act may be done on the next day that is a business day;
- (c) where an act, other than payment by a customer, occurs on a day that is not a business day, it shall be deemed to have occurred on the next business day;
- (d) where an act, other than payment by a customer, occurs after 5:00 p.m., it shall be deemed to have occurred on the next business day; and
- (e) receipt of a payment by a customer is effective on the date that the payment is made, including payments made after 5:00 p.m.

For the purposes of this section, a “business day” is any day other than a Saturday or a holiday as defined in section 88 of the Legislation Act, 2006

Reconnections

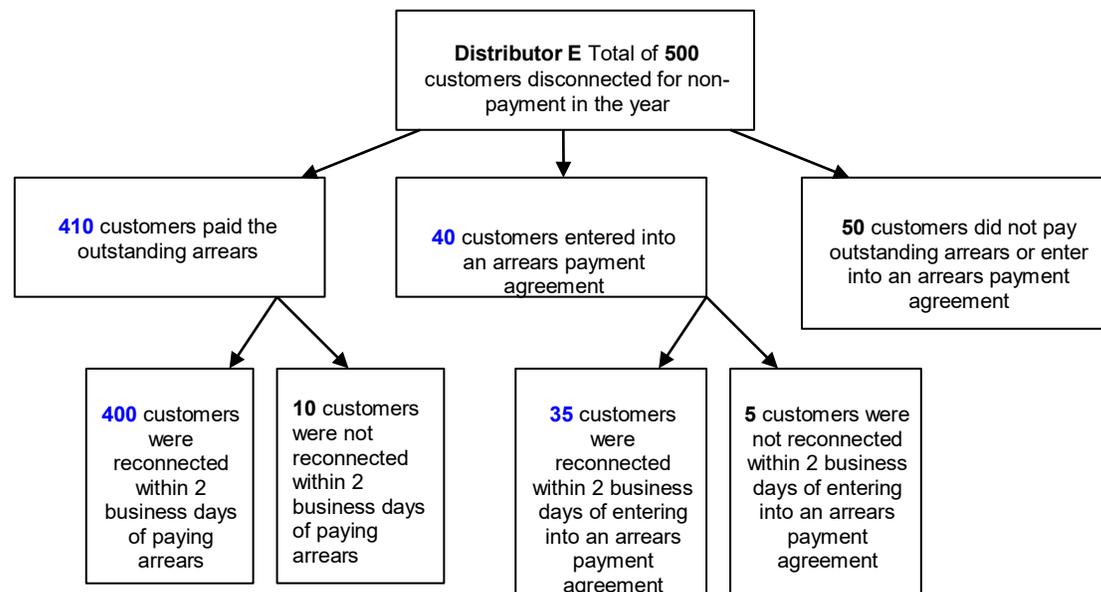
The reconnections reported under RRR 2.1.4.1 should only include reconnections that meet the criteria that are set out in the provision. OEB ordered reconnections should not be counted as a reconnection activity for the purposes of reporting under RRR 2.1.4.1.

Full disconnection

For the ESQR Reconnection Performance Standards, the disconnection refers to a full disconnection of power. Removal of a load control device should not be counted as a reconnection activity for the purposes of reporting under RRR 2.1.4.1.

Example

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: $435/450 = 97\%$

2.1.4.1 Micro-embedded Generation Facilities

Micro-embedded generation facilities – DSC 6.2.7

On the “Micro-Embedded Generation” tab in the Electronic Filing Form enter:

- (a) Total number of new micro-embedded generation facilities connected annually;
- (b) Number of new micro-embedded generation facilities connected annually for which the service quality requirement as set out in section 6.2.7 of the Distribution System Code was met; and
- (c) Percentage of (b) with respect to (a).

If annual targets are not met, monthly values to be provided for a) and b).

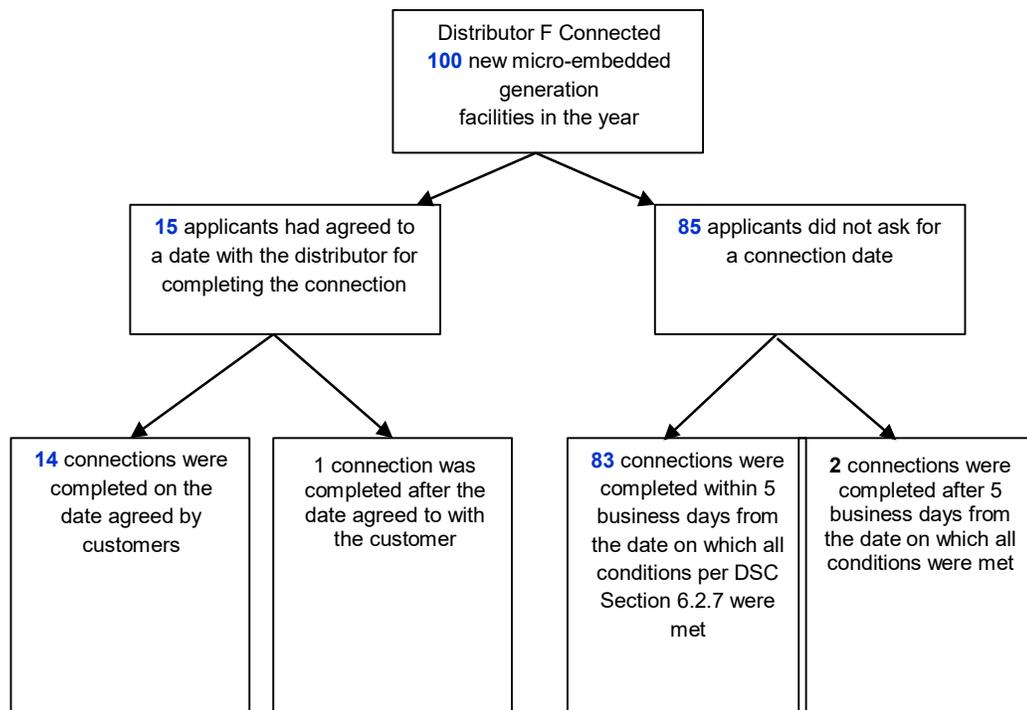
The requirement must be met 90% of the time.

Section 6.2.7 of the DSC:

6.2.7 The distributor shall connect the applicant's micro-embedded generation facility to its distribution system within 5 business days, or at such later date as agreed to by the applicant and the distributor, of the applicant informing the distributor that it has satisfied all applicable service conditions and received all necessary approvals, providing the distributor with a copy of the authorization to connect from the ESA, entering into a Connection Agreement in the form set out in Appendix E and paying the distributor for the connection costs, including costs for any necessary new or modified metering.

Example

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: $97/100 = 97\%$

2.1.4.2 – System Reliability

Content
<p>The RRR input forms in this section include the complete collection of information required for reporting under RRR sections 2.1.4.2.1 to 2.1.4.2.7.</p>
New on form
<ol style="list-style-type: none"> 1. Reliability reporting by interruption sub-cause code is required starting April 2025. 2. Addition of a new field to indicate if the utility is in deferred rebasing period due to an approved application for consolidation after January 1, 2025.
Alert
<p>Regarding RRR 2.1.4.2 System Reliability reporting, the customer figures for calculating SAIFI and SAIDI measures should include all metered distribution customers connected to the distribution system of a distributor, including retailer customers and embedded generation facilities.</p>
Tips
<p><u>Deferred Rebasing Period Indicator</u></p> <p>As defined in the latest version of the Handbook to Electricity Distributor and Transmitter Consolidations: Rate-making Considerations and Filing Requirements for Consolidation Applications, the OEB is providing the following status to indicate if your utility is in a deferred rebasing period due to an approved application for consolidation after January 1, 2025.</p> <div style="border: 1px solid #ccc; padding: 5px; margin: 10px 0;"> <p><small>As defined in the latest version of the Handbook to Electricity Distributor and Transmitter Consolidations: Rate-making Considerations and Filing Requirements for Consolidation Applications, the OEB is providing the following status to indicate if your utility is in a deferred rebasing period due to an approved application for consolidation after January 1, 2025</small></p> <p>No ▼</p> <p><small>Should this record be incorrect, please email the OEB performance reporting@oeb.ca and indicate that the record is incorrect.</small></p> </div> <p><u>Reporting of Major Event(s)</u></p> <p>Distributors are required to file customer interruption information for each cause of interruption by month in individual cause code/sub-cause code tables in the RRR 2.1.4 filing.</p> <p>In each individual cause code/sub-cause code table, the descriptions of the data contents for each column are as follows:</p> <ul style="list-style-type: none"> • In Columns 0, 1 and 2: input customer interruption data for all outages under this particular Cause Code/Sub-Cause Code; • In Column 3: the average number of customers by month (pre-populated thereafter)

the first Cause Code/Sub-Cause Code is entered);

- In Columns 4, 5 and 6: input customer interruption data only for outages related to Major Event(s) under this particular Cause Code/Sub-Cause Code, if any.
- Once all cause code/sub-cause code tables are entered and completed, the information can be verified under the “System Reliability Summary” tab.
- Columns 0, 1 and 2 will be summarized in Table 1 “Section 2.1.4.2.1 & 2.1.4.2.2 System Reliability Indices”.
- Columns 4, 5 and 6 will be summarized in Table 3 “Section 2.1.4.2.8 & 2.1.4.2.9 Major Events Adjusted”.

This data is used to calculate the adjusted system reliability indices exclusive of Major Event(s) as well as adjusted system reliability indices exclusive of both Loss of Supply and Major Event(s).

Average number of customers served

Average number of customers served is calculated as the sum of the total number of customers served on the first day of the month and the total number of customers served on the last day of the month, divided by two. The number of customers includes all metered distribution customers connected to the distribution system of a distributor, including retailer customers and embedded generation facilities.

The “Cause Codes” tab requires completion of outage information for each type of cause code from 0 to 9. Please note that the entries for the average number of customers are required for any one of the Cause Codes. Once the entries for average number of customers for any Cause Code are made and saved, the fields for average number of customers for remaining Cause Code tables will be automatically populated.

Interruptions, Customer Interruptions and Customer Hours of Interruptions

An “Interruption” means the loss of electrical power, being a complete loss of voltage, of a duration of one minute or more, to one or more customers, including planned interruptions scheduled by the distributor but excluding part power situations, outages scheduled by a customer, interruptions by order of emergency services, disconnections for non-payment or power quality issues such as sags, swells, impulses or harmonics.

“Customer Interruptions” are the total number of customers affected by all interruptions. For example, if a distributor had 2 interruptions and the first affected 100 customers and the second affected 200 customers. The total customer interruptions would be 300.

“Customer Hours of Interruptions” are the total number of hours of interruptions that all customers experienced for all hours of interruptions. For example, for the 2 interruptions, the first affected 100 customers for 1 hour and the second affected 200 customers for 1.5 hours. The total customer hours of interruption would be 400 hours.

System reliability summary

The “System Reliability Summary” tab auto-calculates the overall and adjusted SAIDI and SAIFI measures from the cause code information entered. The purpose of these summary tables is to serve as a checklist to assist a distributor with the verification of the information reported in the individual cause code tables. Please review your data entries if the annual metrics in the summary tables do not match with the expected results and correct the entries, if necessary.

New system reliability practices and technologies

The “New Practices” tab requires reporting in accordance with RRR sections 2.1.4.2.6 and 2.1.4.2.7 requirements on:

new measuring and reporting practices and technologies with respect to reliability, and identification of outage start times.

Options for filing the RRR 2.1.4.2 cause code tables in the RRR Filing System

There are two options available to distributors for filing the RRR 2.1.4.2 cause code tables.

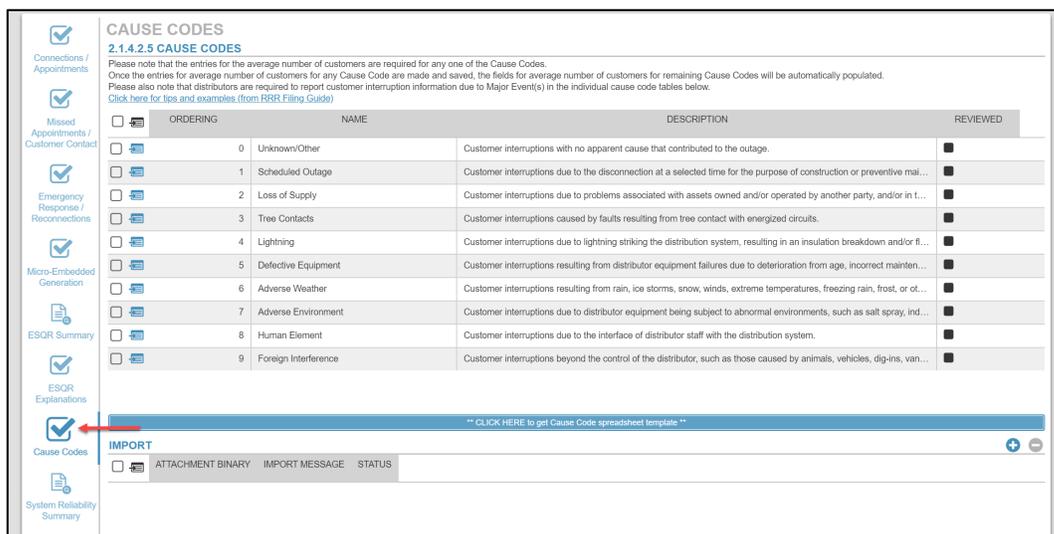
Option 1 - Distributors can manually enter the values in each cause code table, or;

Option 2 – Distributors can upload a CSV file for the cause code tables. **It is important that the “Average Number of Customers” column is entered for cause code 0. Once the CSV file is uploaded, the average number of customers entered in cause code 0 will automatically flow through to the other cause code tables.**

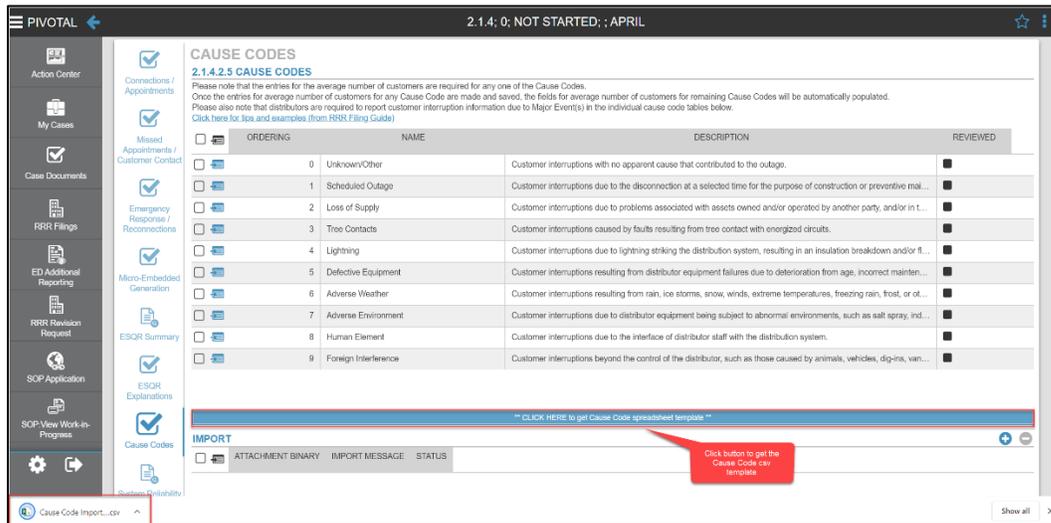
How to download and upload a CSV file to the form

If the user opts Option 2, distributors can access the cause code CSV file from the RRR 2.1.4 Cause Codes button within the form. The below are the steps to access the CSV file for the cause code table upload

1. Access the RRR 2.1.4 form
2. Click on the “Cause Codes” button located within the Cause Codes form.



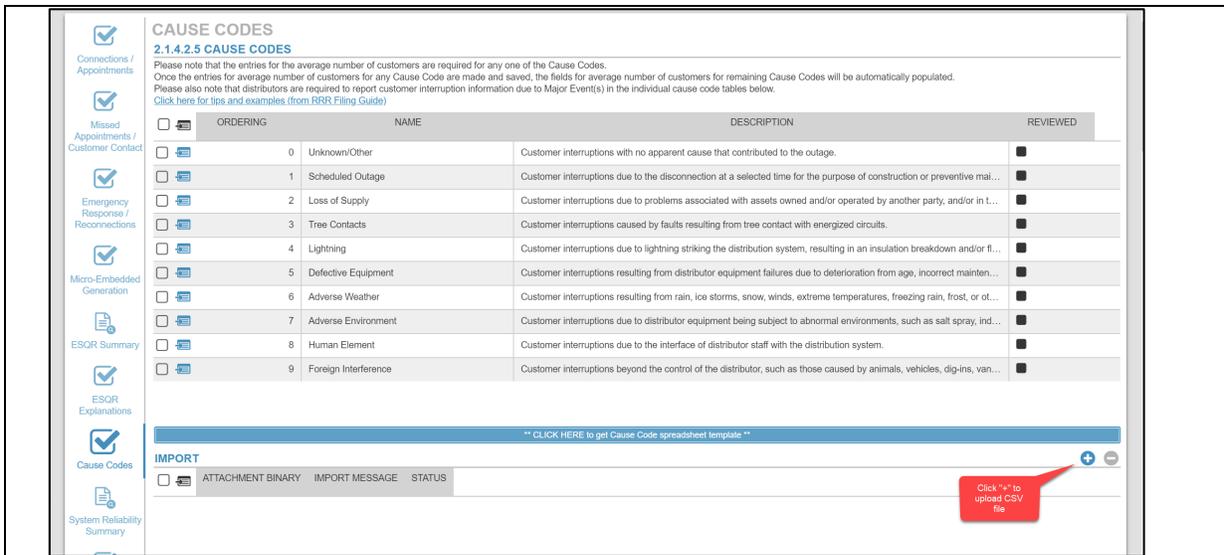
- From the “Cause Codes” form, click on the button “CLICK HERE to get Cause Code spreadsheet template”. After clicking on this button, a CSV file will automatically download in your internet browser. Once downloaded, the user will be able to access the CSV file.



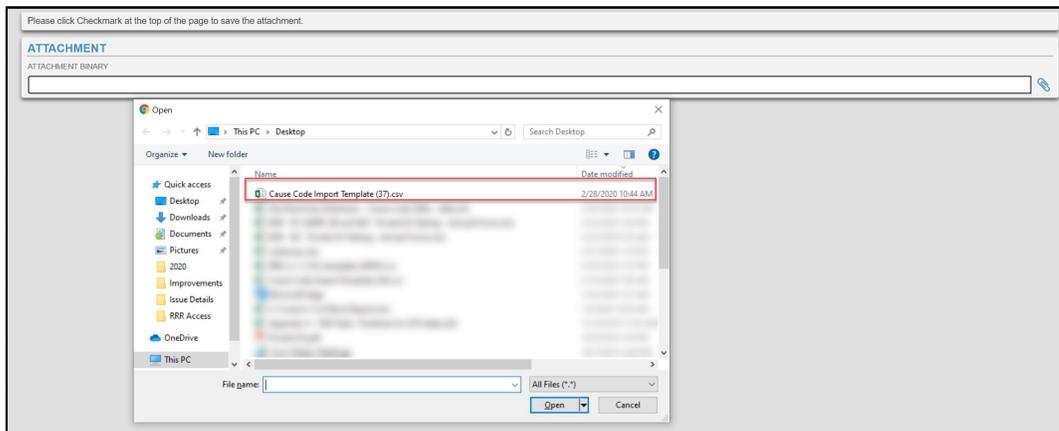
- The CSV file shows all the cause codes and the related headings that can be entered. Please ensure that the “Average Number of Customers (3)” column is filled in for cause code 0.

Cause Code	Month	Number of Interruptions that occurred as a result of the Cause of Interruption (0)	Number of Customer Interruptions (1)	Number Customer Hours Interruptions (2)	Average Number Of Customers (3)	Number of Interruptions caused by Major Event(s) (4)	Number of Customer Interruptions caused by Major Event(s) (5)	Number of Customer Hours of Interruptions caused by Major Event(s) (6)
Unknown/Other	January				100000			
Unknown/Other	February				100000			
Unknown/Other	March				100000			
Unknown/Other	April				100000			

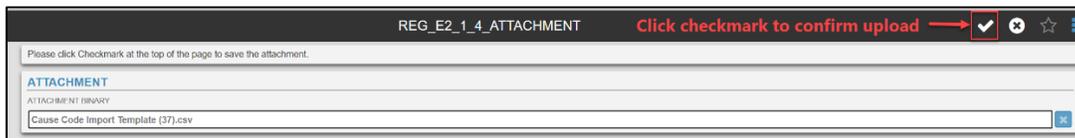
- Once all the appropriate fields are entered, please save it on your hard drive.
- Click on the “+” sign in the “Cause Codes” form to upload the CSV file.



7. Click the paperclip icon to access the file directory. Select the saved CSV file to upload and click open. The file will automatically be uploaded.



8. Click the Checkmark button to confirm the upload of the CSV file.



9. Once your file is uploaded, the cause code tables will be automatically entered. If there are any validation errors in the CSV file upload, a message prompt will appear.

The user is able to correct any errors either by clicking into each cause code table or re-uploading a new CSV file.

If a new CSV file is being uploaded, please delete the previous uploaded file by selecting the checkbox near the CSV file name and selecting the "-" symbol in the Import section.

Connections / Appointments

Missed Appointments / Customer Contact

Emergency Response / Reconnections

Micro-Embedded Generation

ESQR Summary

ESQR Explanations

Cause Codes

System Reliability Summary

CAUSE CODES

2.1.4.2.5 CAUSE CODES

Please note that the entries for the average number of customers are required for any one of the Cause Codes. Once the entries for average number of customers for any Cause Code are made and saved, the fields for average number of customers for remaining Cause Codes will be automatically populated. Please also note that distributors are required to report customer interruption information due to Major Event(s) in the individual cause code tables below. [Click here for tips and examples \(from RRR Filing Guide\)](#)

ORDERING	NAME	DESCRIPTION	REVIEWED
<input type="checkbox"/>	0 Unknown/Other	Customer interruptions with no apparent cause that contributed to the outage.	<input checked="" type="checkbox"/>
<input type="checkbox"/>	1 Scheduled Outage	Customer interruptions due to the disconnection at a selected time for the purpose of construction or preventive mai...	<input checked="" type="checkbox"/>
<input type="checkbox"/>	2 Loss of Supply	Customer interruptions due to problems associated with assets owned and/or operated by another party, and/or in t...	<input checked="" type="checkbox"/>
<input type="checkbox"/>	3 Tree Contacts	Customer interruptions caused by faults resulting from tree contact with energized circuits.	<input checked="" type="checkbox"/>
<input type="checkbox"/>	4 Lightning	Customer interruptions due to lightning striking the distribution system, resulting in an insulation breakdown and/or f...	<input checked="" type="checkbox"/>
<input type="checkbox"/>	5 Defective Equipment	Customer interruptions resulting from distributor equipment failures due to deterioration from age, incorrect mainten...	<input checked="" type="checkbox"/>
<input type="checkbox"/>	6 Adverse Weather	Customer interruptions resulting from rain, ice storms, snow, winds, extreme temperatures, freezing rain, frost, or ot...	<input checked="" type="checkbox"/>
<input type="checkbox"/>	7 Adverse Environment	Customer interruptions due to distributor equipment being subject to abnormal environments, such as salt spray, ind...	<input checked="" type="checkbox"/>
<input type="checkbox"/>	8 Human Element	Customer interruptions due to the interface of distributor staff with the distribution system.	<input checked="" type="checkbox"/>
<input type="checkbox"/>	9 Foreign Interference	Customer interruptions beyond the control of the distributor, such as those caused by animals, vehicles, dg-ins, van...	<input checked="" type="checkbox"/>

** CLICK HERE to get Cause Code spreadsheet template **

IMPORT

ATTACHMENT BINARY	IMPORT MESSAGE	STATUS
<input type="checkbox"/> Cause Code Import Template (37).csv	Errors found with Cause Codes 1. Please review each Cause Code for more informati...	Imported

Errors found with Cause Codes 1. Please review each Cause Code for more information

Validation message prompt

10. In each Cause Code level, the users will observe a recent addition – the '>5% VARIANCE MONTH TO MONTH' field for 'AVERAGE NUMBER OF CUSTOMERS (3)'. This enhancement allows a month-to-month comparison of customer counts between RRR 2.1.4, signaling a warning if variances exceed 5% for error-proofing purposes. However, this won't prevent users from submitting the form.

All Outages under this Cause Code					Major Event(s) under this Cause Code				
MONTH	NUMBER OF INTERRUPTIONS THAT OCCURRED AS A RESULT OF THE CAUSE OF INTERRUPTION (0)	NUMBER OF CUSTOMER INTERRUPTIONS (1)	NUMBER CUSTOMER HOURS INTERRUPTIONS (2)	AVERAGE NUMBER OF CUSTOMERS (3) *	> 5% VARIANCE MONTH TO MONTH	NUMBER OF INTERRUPTIONS CAUSED BY MAJOR EVENT(S) (4)	NUMBER OF CUSTOMER INTERRUPTIONS CAUSED BY MAJOR EVENT(S) (5)	NUMBER OF CUSTOMER HOURS OF INTERRUPTIONS CAUSED BY MAJOR EVENT(S) (6)	ERROR COMMENTS
<input type="checkbox"/> January					■				
<input type="checkbox"/> February					■				
<input type="checkbox"/> March					■				
<input type="checkbox"/> April					■				
<input type="checkbox"/> May					■				
<input type="checkbox"/> June					■				
<input type="checkbox"/> July					■				
<input type="checkbox"/> August					■				
<input type="checkbox"/> Septem...					■				
<input type="checkbox"/> October					■				

UNKNOWN/OTHER ★

CAUSE CODE
0

NAME
Unknown/Other

DESCRIPTION
Customer interruptions with no apparent cause that contributed to the outage.

REVIEWED

For each cause code, distributors are also required to report any interruptions caused by Major Event(s) in the three columns to the far right.
 "Major Event" is defined as an event that is beyond the control of the distributor and is:
 a) unforeseeable;
 b) unpredictable;
 c) unpreventable; or
 d) unavoidable.
 Such events disrupt normal business operations and occur so infrequently that it would be uneconomical to take them into account when designing and operating the distribution system.
 Such events cause exceptional and/or extensive damage to assets, they take significantly longer than usual to repair, and they affect a substantial number of customers.
 "Beyond the control of the distributor" means events that include, but are not limited to, force majeure events and Loss of Supply events.
 When assessing whether a substantial number of customers were affected and whether it took significantly longer to restore service than normal, distributors shall follow the Canadian Electricity Association's Major Event Determination Reference Guide.
 As set out in the Guide distributors shall use one of the following approaches:

a) The IEEE Standard 1366 approach (preferred method);
 b) The IEEE Standard 1366 approach, using a two day rolling average; or
 c) The fixed percentage approach (i.e., 10% of customers affected).

Distributors shall include all outages that occurred during the Major Event, including those that may be unrelated to the event itself, but occurred at the same time.
 In the table below, the descriptions of the data contents for each column are as follows:

- In Columns 0, 1 and 2: input customer interruption data for all outages under this particular Cause Code;
- In Column 3: the average number of customers by month (pre-populated thereafter the first Cause Code is entered);
- In Columns 4, 5 and 6: input customer interruption data only for outages related to Major Event(s) under this particular Cause Code, if any.

All Outages under this Cause Code	Major Event(s) under this Cause Code
--	---

<input type="checkbox"/>	MONTH	NUMBER OF INTERRUPTIONS THAT OCCURRED AS A RESULT OF THE CAUSE OF INTERRUPTION (0)	NUMBER OF CUSTOMER INTERRUPTIONS (1)	NUMBER CUSTOMER HOURS INTERRUPTIONS (2)	AVERAG
<input type="checkbox"/>	January				
<input type="checkbox"/>	February				
<input type="checkbox"/>	March				
<input type="checkbox"/>	April				
<input type="checkbox"/>	May				
<input type="checkbox"/>	June				
<input type="checkbox"/>	July				
<input type="checkbox"/>	August				
<input type="checkbox"/>	Septem...				
<input type="checkbox"/>	October				

TOTAL NUMBER OF INTERRUPTIONS

TOTAL CUSTOMER-INTERRUPTIONS

TOTAL CUSTOMER-HOURS OF INTERRUPTION

AVERAGE CUSTOMER NUMBERS

SAIDI CONTRIBUTION FROM THIS CAUSE CODE

SAIFI CONTRIBUTION FROM THIS CAUSE CODE

TOTAL NUMBER OF INTERRUPTIONS CAUSED BY MAJOR EVENT(S)

TOTAL CUSTOMER INTERRUPTIONS CAUSED BY MAJOR EVENT(S)

TOTAL CUSTOMER HOURS OF INTERRUPTIONS CAUSED BY MAJOR EVENT(S)

Connections /
Appointments

Manual

SYSTEM RELIABILITY SUMMARY

2.1.4.2.1 & 2.1.4.2.2 SYSTEM RELIABILITY INDICES

This section includes outages caused by a Loss of Supply (Sum of Cause Codes 0-9)

The totals below 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

Total number of customers equals the number of customer accounts served by the distributor in the reporting month, not just affected customers.

SYSTEM RELIABILITY SUMMARY							
2.1.4.2.1 & 2.1.4.2.2 SYSTEM RELIABILITY INDICES							
This section includes outages caused by a Loss of Supply (Sum of Cause Codes 0-9) The totals below 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 Total number of customers equals the number of customer accounts served by the distributor in the reporting month, not just affected customers.							
System Reliability Indices Annual Totals and Average							
TOTAL NUMBER OF INTERRUPTIONS	TOTAL CUSTOMER INTERRUPTIONS (A1)		TOTAL CUSTOMER HOURS OF INTERRUPTIONS (A2)		AVERAGE # OF CUSTOMERS (A3)		
0	0		0		0.00		
TOTAL SAIDI (A2)/(A3)	TOTAL SAIFI (A1)/(A3)						
0.00	0.00						
TABLE 1							
MONTH	NUMBER OF INTERRUPTIONS THAT OCCURRED AS A RESULT OF ALL CAUSES OF INTERRUPTION (0)	NUMBER OF CUSTOMER INTERRUPTIONS THAT OCCURRED AS A RESULT OF ALL CAUSES OF INTERRUPTION (1)	NUMBER OF CUSTOMER-HOURS OF INTERRUPTION THAT OCCURRED AS A RESULT OF ALL CAUSES OF INTERRUPTION (2)	AVERAGE NUMBER OF DISTRIBUTION CUSTOMERS IN THE MONTH (3)	SAIDI (2)/(3)	SAIFI (1)/(3)	
<input type="checkbox"/> January					0.00	0.00	
<input type="checkbox"/> February					0.00	0.00	
<input type="checkbox"/> March					0.00	0.00	
<input type="checkbox"/> April					0.00	0.00	
<input type="checkbox"/> May					0.00	0.00	
<input type="checkbox"/> June					0.00	0.00	
<input type="checkbox"/> July					0.00	0.00	
<input type="checkbox"/> August					0.00	0.00	
<input type="checkbox"/> September					0.00	0.00	
<input type="checkbox"/> October					0.00	0.00	
<input type="checkbox"/> November					0.00	0.00	
<input type="checkbox"/> December					0.00	0.00	

2.1.4.2.3 & 2.4.2.4 LOSS OF SUPPLY ADJUSTED	
This section excludes outages caused by a Loss of Supply (Sum of Cause Codes 0-1 and 3-9) The totals below exclude interruptions caused by Loss of Supply (Cause Code 2) 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 Total number of customers equals the number of customer accounts served by the distributor in the reporting month	

2.1.4.2.8 & 2.1.4.2.9 MAJOR EVENTS ADJUSTED							
"Major Event" is defined as an event that is beyond the control of the distributor and is: a) unforeseeable; b) unpredictable; c) unpreventable; or d) unavoidable The table below summarizes the interruptions caused by Major Events as reported in the individual cause code tables. Please review and verify the figures in the summary table below.							
TOTAL CUSTOMER INTERRUPTIONS CAUSED BY MAJOR EVENTS (D1)				TOTAL CUSTOMER-HOURS OF INTERRUPTION CAUSED BY MAJOR EVENTS (D2)			
0				0			
ADJUSTED SAIDI EXCLUDING MAJOR EVENTS ((A2-D2)/A3)				ADJUSTED SAIFI EXCLUDING MAJOR EVENTS ((A1-D1)/A3)			
TABLE 3							
CAUSE CODE	NAME	TOTAL CUSTOMER INTERRUPTIONS CAUSED BY MAJOR EVENT(S) (1)	TOTAL CUSTOMER HOURS OF INTERRUPTIONS CAUSED BY MAJOR EVENT(S) (2)				
<input type="checkbox"/> 0	Unknown/Other						
<input type="checkbox"/> 1	Scheduled Outage						
<input type="checkbox"/> 2	Loss of Supply			c1, c2			
<input type="checkbox"/> 3	Tree Contacts						
<input type="checkbox"/> 4	Lightning						
<input type="checkbox"/> 5	Defective Equipment						
<input type="checkbox"/> 6	Adverse Weather						
<input type="checkbox"/> 7	Adverse Environment						
<input type="checkbox"/> 8	Human Element						
<input type="checkbox"/> 9	Foreign Interference						
LOSS OF SUPPLY AND MAJOR EVENTS ADJUSTED							

LOSS OF SUPPLY AND MAJOR EVENTS ADJUSTED

This section excludes outages caused by Loss of Supply and outages that occurred during Major Events
Please note that some of the auto-calculated cells below are calculated using the figures from Tables 1, 2 and 3 above.

	Number of Customer Interruptions	Number of Customer-hours of Interruption
Loss of Supply (Cause Code 2) Outages	E1=A1-B1 0	E2=A2-B2 0.00
Loss of Supply (Cause Code 2) Outages that are not Major Events	F1 = E1-C1 0	F2=E2-C2 0.00
Total Outages excluding Loss of Supply and Major Events outages	G1= A1-D1-F1 0	G2= A2-D2-F2 0.00
Adjusted System Reliability Indices	Adjusted SAIFI excluding Loss of Supply and Major Events H1=G1/A3	Adjusted SAIDI excluding Loss of Supply and Major Events H2=G2/A3

2.1.4.2.10 – Major Event Response Reporting

Content

When a distributor determines an outage was caused by a Major Event, it shall file a report with the OEB that outlines the distributor’s responses to questions regarding the Major Event.

A distributor shall file this report with the OEB within 60 days of the end of the Major Event unless there are exceptional circumstances, in which case the report can be filed within 90 days of the end of the Major Event. The distributor shall also post this report on its website at the same time it is filed with the OEB.

Please refer to the [Electricity Reporting & Record Keeping Requirements](#) document for the list of questions on the Major Event Response Reporting form.

New on form

New reporting fields added to the Major Events Response Reporting form.

Tips

When a distributor determines an outage(s) was caused by a Major Event, it is required that the distributor submits this filing, which outlines the distributor’s response to the Major Event, within 60 days of the end of the Major Event. When there are exceptional circumstances, it can be filed within 90 days of the end of the Major Event.

To submit this filing, click on the “**ED Additional Reporting**” button on the left-hand navigation bar on the RRR Filing System, and then “**Submit RRR 2.1.4.2.10 Major Event Response**”.

Only one filing is required per Major Event.

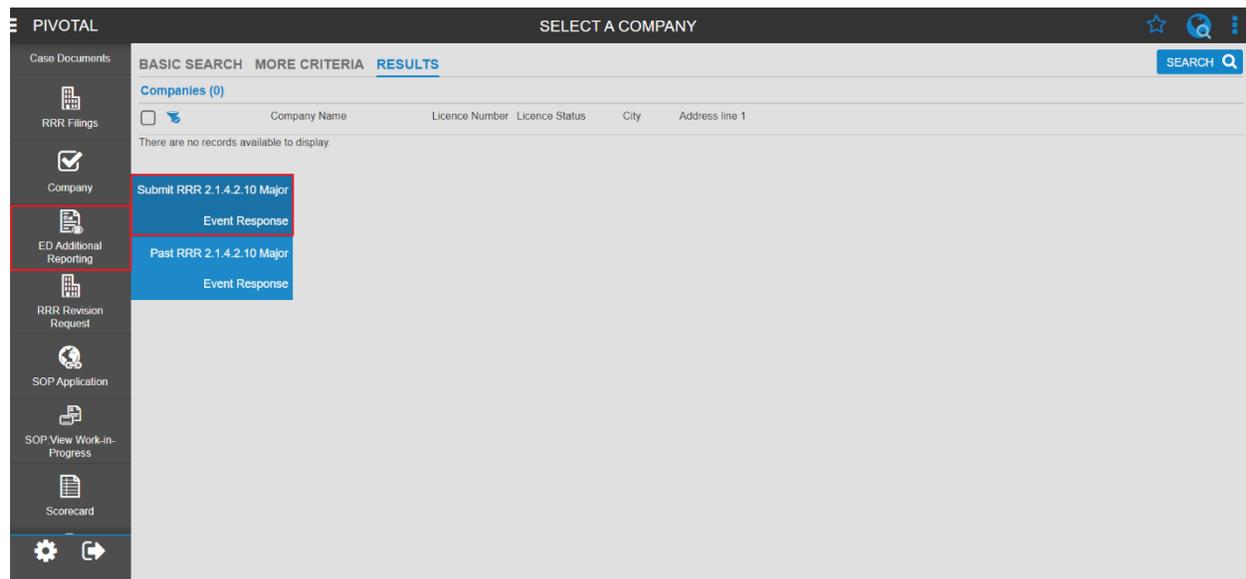
To save a work-in-progress filing, please select NO in the Submit form dropdown box and click on the Checkmark icon that appears in the top right corner of the form.

All work-in-progress and submitted RRR 2.1.4.2.10 filings are stored in the filing system and can be accessed from the left-hand navigation bar of the RRR Filing System, under the **“Past RRR 2.1.4.2.10 Major Event Response”** selection.

Clarification on Damage Assessments:

To support accurate reporting of the total number of damage assessments performed by the distributor during a major event and ensure alignment across utilities, the OEB defines “damage assessment” as the process by which a distributor collects and validates enough information to identify the fault causing an interruption and evaluate the extent of physical damage to the distribution infrastructure. The assessment is considered complete once the distributor has sufficient information to move from evaluation to restoration planning, allowing the distributor to begin scheduling and prioritizing restoration activities.

During major weather events, the distributor may need to conduct several damage assessments, as additional faults can be identified as the restoration process advances or as the distributor faces evolving system issues. For these cases, the distributor shall count each damage assessment separately, even if they pertain to the same interruption. If the subsequent damage assessment impacts the estimated time of restoration (ETR) issued based on an earlier damage assessment, the distributor is expected to issue an updated ETR accordingly.



UXOEB NEW MAJOR EVENT 2026

SUMMARY NOTE

Clicking Checkmark at the top of the page will not automatically submit this filing. To SUBMIT this filing, scroll to the end of this page, select YES in the Submit drop down then click the Checkmark button.

SUMMARY

FILING FORM NAME	RRR FILING NO	
E2.1.4.2.10	42149	
COMPANY*	LICENCE TYPE	STATUS
[REDACTED]	Distributor	New
SUBMITTED ON	SUBMITTER NAME	REPORT VERSION

PRIOR TO THE MAJOR EVENT

1. DID THE DISTRIBUTOR HAVE ANY PRIOR WARNING THAT THE MAJOR EVENT WOULD OCCUR?

ADDITIONAL COMMENTS

2. IF THE DISTRIBUTOR DID HAVE PRIOR WARNING, DID THE DISTRIBUTOR ARRANGE TO HAVE EXTRA EMPLOYEES ON DUTY OR ON STANDBY PRIOR TO THE MAJOR EVENT BEGINNING?

BRIEF DESCRIPTION OF ARRANGEMENTS, OR EXPLAIN WHY EXTRA EMPLOYEES WERE NOT ARRANGED

3. IF THE DISTRIBUTOR DID HAVE PRIOR WARNING, DID THE DISTRIBUTOR ISSUE ANY ALERT TO THE PUBLIC WARNING OF POSSIBLE OUTAGES RESULTING FROM THE PENDING MAJOR EVENT?

4. DID THE DISTRIBUTOR TRAIN ITS STAFF ON THE RESPONSE PLANS TO PREPARE FOR THIS TYPE OF MAJOR EVENT?

DURING THE MAJOR EVENT

1. PLEASE IDENTIFY THE MAIN CONTRIBUTING CAUSE OF THE MAJOR EVENT AS PER THE TABLE IN SECTION 2.1.4.2.5 OF THE ELECTRICITY REPORTING AND RECORD KEEPING REQUIREMENTS.

PLEASE PROVIDE A BRIEF DESCRIPTION OF THE EVENT. IF THE EVENT WAS CAUSED BY WEATHER CONDITIONS, PLEASE SPECIFY THE TYPE OF WEATHER INVOLVED – SUCH AS HIGH WINDS, FREEZING RAIN, TORNADOES, ICE STORMS, BLIZZARDS, HEAVY RAINFALL, FLOODING, OR LIGHTNING STORM

2. WAS THE IEEE STANDARD 1366* USED TO DERIVE THE THRESHOLD FOR THE MAJOR EVENT?

*The OEB preferred option

3. When did the Major Event begin

DATE	TIME (FOR EXAMPLE HH:MM AM)

4. IF THE MAJOR EVENT WAS NOT CAUSED BY ADVERSE WEATHER, DID THE DISTRIBUTOR ISSUE ANY INFORMATION ABOUT THIS MAJOR EVENT, SUCH AS ESTIMATED TIMES OF RESTORATION, TO THE PUBLIC DURING THE MAJOR EVENT?

IF YES, PLEASE PROVIDE A BRIEF DESCRIPTION OF THE INFORMATION. IF NO, PLEASE EXPLAIN

Ontario Energy Board

5. HOW MANY CUSTOMERS WERE INTERRUPTED DURING THE MAJOR EVENT? <input type="text"/>	CUSTOMERS	
WHAT PERCENTAGE OF THE DISTRIBUTOR'S TOTAL CUSTOMER BASE DID THE INTERRUPTED CUSTOMERS REPRESENT? <input type="text"/>	%	
ADDITIONAL COMMENTS <input type="text"/>		
6. HOW MANY HOURS DID IT TAKE TO RESTORE 90% OF THE CUSTOMERS WHO WERE INTERRUPTED? <input type="text"/>	HOURS	
7. HOW MANY CUSTOMERS EXPERIENCED SERVICE INTERRUPTIONS LASTING LESS THAN 24 HOURS? <input type="text"/>		
8. HOW MANY CUSTOMERS EXPERIENCED SERVICE INTERRUPTIONS LASTING BETWEEN 24 AND 48 HOURS? <input type="text"/>		
9. HOW MANY CUSTOMERS EXPERIENCED SERVICE INTERRUPTIONS LASTING BETWEEN 48 AND 96 HOURS? <input type="text"/>		
10. HOW MANY CUSTOMERS EXPERIENCED SERVICE INTERRUPTIONS LASTING BETWEEN 96 AND 168 HOURS? <input type="text"/>		
11. HOW MANY CUSTOMERS EXPERIENCED SERVICE INTERRUPTIONS LASTING OVER 168 HOURS? <input type="text"/>		
12. WERE THERE ANY OUTAGES ASSOCIATED WITH LOSS OF SUPPLY DURING THE MAJOR EVENT? <input type="text"/>		
IF YES, PLEASE REPORT ON THE DURATION AND FREQUENCY OF THE LOSS OF SUPPLY OUTAGES. <input type="text"/>		
13. IN RESPONDING TO THE MAJOR EVENT, DID THE DISTRIBUTOR UTILIZE ASSISTANCE THROUGH A THIRD PARTY MUTUAL ASSISTANCE AGREEMENT WITH OTHER UTILITIES? <input type="text"/>		
IF YES, PLEASE PROVIDE THE NAME OF THE UTILITIES WHO PROVIDED THE ASSISTANCE? <input type="text"/>		
14. DID THE DISTRIBUTOR RUN OUT OF ANY NEEDED EQUIPMENT OR MATERIALS DURING THE MAJOR EVENT? <input type="text"/>		
IF YES, PLEASE DESCRIBE THE SHORTAGES <input type="text"/>		

15. Provide the following characteristics of the Major Event:

TOTAL NUMBER OF FEEDERS INTERRUPTED DURING THE COURSE OF THE EVENT

THE MAXIMUM NUMBER OF CUSTOMERS THAT WERE CONCURRENTLY WITHOUT POWER AT ANY POINT DURING THE EVENT.

16. WHAT IS THE TOTAL NUMBER OF DAMAGE ASSESSMENTS PERFORMED BY THE DISTRIBUTOR DURING THE COURSE OF THE EVENT?

17. What percentage of damage assessments were completed:

WITHIN 4 HOURS AFTER THE INTERRUPTION BEGAN (%)

WITHIN 8 HOURS AFTER THE INTERRUPTION BEGAN (%)

WITHIN 12 HOURS AFTER THE INTERRUPTION BEGAN (%)

OVER 12 HOURS AFTER THE INTERRUPTION BEGAN (%)

18. What communication methods were used to inform customers during the Major Event? Select all that apply:

DISTRIBUTOR WEBSITE	SOCIAL MEDIA	EMAIL
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
TEXT MESSAGE	TELEPHONE LINE	RADIO BROADCAST
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
OTHER (PLEASE SPECIFY)		

19. DURING THE MAJOR EVENT, DID ANY OF THE COMMUNICATION METHODS USED BECOME UNAVAILABLE? IF SO, IDENTIFY WHICH ONE(S):

20. Provide SAIDI and SAIFI values for this Major Event.

SAIDI

SAIFI

AFTER THE MAJOR EVENT

WHAT ACTIONS, IF ANY, WILL BE TAKEN TO BE PREPARED FOR, OR MITIGATE, SUCH MAJOR EVENTS IN THE FUTURE?

ADDITIONAL COMMENTS

ADDITIONAL INFORMATION

In addition to responding to the questions above, distributors may provide supplemental information to the OEB. To upload supplemental documents, please click on the "+" button below.

ATTACHMENTS

ATTACHMENT	FILE NAME
<input type="checkbox"/>	

SUBMIT?

SUBMIT FORM*

No

2.1.4.2.12 – Feeder-Level Reliability Reporting

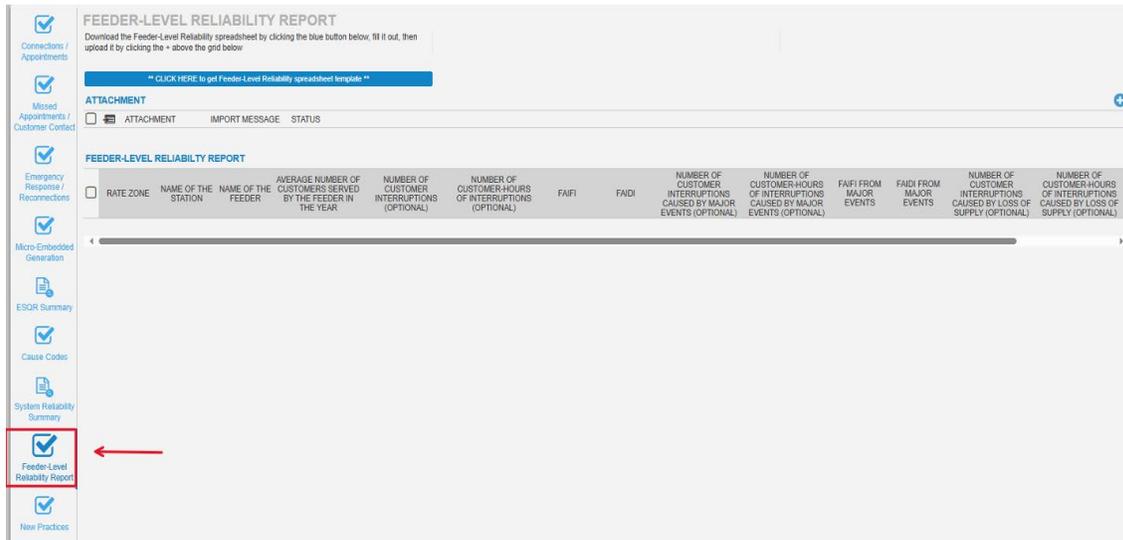
Content
Distributors are encouraged to report the feeder-level reliability information set out in section 2.1.4.2.11 on a voluntary basis for all feeders for which that information is available.
New on form
1. Additional instructions on importing the “Feeder-Level Reliability Report” template

2. Post-import data validation and error message prompt.

Tips

To enter the Feeder-Level Reliability Report, follow these steps:

1. Access the RRR 2.1.4 form
2. Click on the “Feeder-Level Reliability Report” button



3. From the “Feeder-Level Reliability Report” form, click on the button “CLICK HERE to get Feeder-Level Reliability Report spreadsheet template”. After clicking on this button, an Excel file will automatically download in your internet browser. Once downloaded, the user will be able to access the Excel file.

FEEDER-LEVEL RELIABILITY REPORT
Download the Feeder-Level Reliability spreadsheet by clicking the blue button below, fill it out, then upload it by clicking the + above the grid below

ATTACHMENT
+ ATTACHMENT IMPORT MESSAGE STATUS

FEEDER-LEVEL RELIABILITY REPORT

RATE ZONE	NAME OF THE STATION	NAME OF THE FEEDER	AVERAGE NUMBER OF CUSTOMERS SERVED BY THE FEEDER IN THE YEAR	NUMBER OF CUSTOMER INTERRUPTIONS (OPTIONAL)	NUMBER OF CUSTOMER-HOURS OF INTERRUPTIONS (OPTIONAL)	FAIFI	FAIDI	NUMBER OF CUSTOMER INTERRUPTIONS CAUSED BY MAJOR EVENTS (OPTIONAL)	NUMBER OF CUSTOMER-HOURS OF INTERRUPTIONS CAUSED BY MAJOR EVENTS (OPTIONAL)	FAIFI FROM MAJOR EVENTS	FAIDI FROM MAJOR EVENTS	NUMBER OF CUSTOMER INTERRUPTIONS CAUSED BY SUPPLY (OF
-----------	---------------------	--------------------	--	---	--	-------	-------	--	---	-------------------------	-------------------------	---

4. The Excel file shows all the headings that can be entered.

Voluntary Feeder-Level Reliability Reporting															
Rate Zone	Name of the Station	Name of the Feeder	Average Number of Customers Served by the Feeder in the year	All Interruptions				Major Events				Loss of Supply			
				Number of Customer Interruptions	Number of Customer-Hours of Interruptions	FAIFI	FAIDI	Number of Customer Interruptions caused by Major Events	Number of Customer-Hours of Interruptions caused by Major Events	FAIFI from Major Events	FAIDI from Major Events	Number of Customer Interruptions caused by Loss of Supply	Number of Customer-Hours of Interruptions caused by Loss of Supply	FAIFI from Loss of Supply	FAIDI from Loss of Supply

5. Once all the appropriate fields are entered, please save it on your hard drive.

6. Click on the “+” sign in the form to upload the Excel file.

FEEDER-LEVEL RELIABILITY REPORT
Download the Feeder-Level Reliability spreadsheet by clicking the blue button below, fill it out, then upload it by clicking the + above the grid below

ATTACHMENT
+ ATTACHMENT IMPORT MESSAGE STATUS

FEEDER-LEVEL RELIABILITY REPORT

RATE ZONE	NAME OF THE STATION	NAME OF THE FEEDER	AVERAGE NUMBER OF CUSTOMERS SERVED BY THE FEEDER IN THE YEAR	NUMBER OF CUSTOMER INTERRUPTIONS (OPTIONAL)	NUMBER OF CUSTOMER-HOURS OF INTERRUPTIONS (OPTIONAL)	FAIFI	FAIDI	NUMBER OF CUSTOMER INTERRUPTIONS CAUSED BY MAJOR EVENTS (OPTIONAL)	NUMBER OF CUSTOMER-HOURS OF INTERRUPTIONS CAUSED BY MAJOR EVENTS (OPTIONAL)	FAIFI FROM MAJOR EVENTS	FAIDI FROM MAJOR EVENTS	NUMBER OF CUSTOMER INTERRUPTIONS CAUSED BY SUPPLY (OF
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7. Click the Checkmark button to confirm the upload of the Excel file.



8. Once your file is uploaded, the Feeder-Level Reliability Report will be automatically entered. If there are any validation errors in the Excel file uploaded, a message prompt will appear.

2.1.5 – Performance Based Regulation (PBR)

2.1.5.1 - Labour

Content
<p>Information required for completing Statistics Canada’s “Annual Electric Utility Financial Report” by OEB on behalf of electricity distributors: Number of full-time equivalent employees</p>
New on form
<p>No changes to the form.</p>
Tips
<p><u>Full-time equivalent (FTE) employees</u> Contract staff on the distributor payroll as well as paid summer/co-op students and interns should be included in the FTE count.</p> <p>Third party contractors that are not on the distributor payroll should not be included in the FTE count. Employees on Long Term Disability (LTD) should also not be counted.</p> <p><u>Employees that fall under both current operating expense and new construction</u> There are two options for reporting employees that fall under both categories (current operating expense and new construction). The first option is that the employee should be placed under the dominant category. Generally, the “dominant category” would appear to be greater than 50%. The second option is to identify the number of hours for the employees who work in both categories and divide by 2,000 to calculate full-time equivalent number of employees for each category. Both options would be acceptable.</p>
Example
<p><u>Full-time equivalent employee calculation</u> The distributor employs 10 full-time and 5 part-time (half time) employees. In addition, in the current calendar year, 3 employees were employed part-time as follows: Employee #1: Jan – Mar for 3 months Employee #2: Feb – August for 6 months, and Employee #3: Mar – Oct for 8 months.</p> <p>Number of full-time equivalent employees (FTEs) = Sum of (employee x % year worked)</p>

$$\begin{aligned}
 &= (10 \text{ employees} \times 100\%) + (5 \text{ employees} \times 50\%) + (1 \text{ employee} \times 25\%) + (1 \text{ employee} \times 50\%) + (1 \text{ employee} \times 67\%) \\
 &= (10 + 2.5 + 0.25 + 0.5 + 0.67) \text{ FTEs} \\
 &= 13.92 \text{ full-time equivalent employees}
 \end{aligned}$$

2.1.5.2 - Capital

2.1.5.2 Capital	
Content	
<p>The reporting of capital assets (all) consisting of:</p> <ul style="list-style-type: none"> • Total Capital Additions (including high voltage assets) • Gross capital additions for the current year • Retirements/write offs/sales/asset impairment losses • Contributed capital, and; • Other <p>High Voltage Capital Additions Only</p> <ul style="list-style-type: none"> • Gross capital additions for the current year • Retirements/write offs/sales/asset impairment losses • Contributed capital, and; • Other <p>Capital Expenditures (cost components of capital additions) consist of:</p> <ul style="list-style-type: none"> • Direct labour (including benefits etc.) • Equipment and materials • Capitalized overhead • Contract services, and; • Other <p>Intangible Assets related to high voltage capital assets (Right of Use)</p> <ul style="list-style-type: none"> • Gross capital additions from the transmitter or host distributor, • Distributor’s contributed capital towards the right of use of the asset, • Retirements/write offs/sales/asset impairment losses, and; • Other 	
New on form	
	No changes to form.
Alert	
	The sum of the five Capital Expenditure components in Section B should equal the “Gross

capital additions for the year” figure net of contributed capital reported in the Section A, Changes in Gross Capital Assets. See details below in Tips.

Capital additions reported in section 2.1.5.2 should only include additions to rate base (corresponding to PP&E additions to associated RRR 2.1.7 Trial Balance accounts. Additions to account 1508 should not be reported in section 2.1.5.2. The year in which the funds are transferred from account 1508 into rate base is the year in which the funds are reported in section 2.1.5.2.

No smart meter amounts arising from the clearance of smart meter capital deferred costs recorded in Accounts 1555 are to be included in this form.

All amounts in this section should be reported in positive values.

Tips

Section A: Changes in Gross Capital Assets

Electricity distributors are required to separately report the total capital additions and high voltage (HV) assets additions. The reporting should be only for new capital assets placed in-service during the year.

RRR 2.1.5 Capital tab, Section A) “Total Capital Additions (including high voltage assets)” should include gross capital asset in-service additions for the current year, contributed capital and retirements/write offs/sales/asset impairment losses and exclude construction work in progress (CWIP).

RRR 2.1.5 Capital tab, Section A) High Voltage Capital Additions Only:

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 or not they have been deemed as distribution assets or regardless of where their financial information is recorded and reported in the distributor’s trial balance accounts (RRR 2.1.7). HV 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).

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 future review. At present, only HV assets without any allocation are to be reported separately under Section RRR 2.1.5.2. a).

Retirements/write offs/sales/asset impairment losses

This requires the reporting of the dollar amount of capital retired, written off, sold or impaired (i.e. gross asset value removed from property, plant and equipment (PP&E)). This figure should not reflect proceeds or net book loss/gain.

Intangible Assets related to high voltage capital assets

Assets not directly owned by the distributor are reported in Section D Intangible Assets in relation to high voltage capital assets (Right of Use).

Section B: Capital Expenditures

Capital expenditure

RRR 2.1.5 Capital tab, Section B) "Capital Expenditure" should not include CWIP or assets acquired through contributed capital.

The purpose of Capital Expenditure is to provide a break down by cost components of the distributor's own spending on acquired (purchased) assets and the gross capital additions for self-constructed assets for the reporting year, as follows:

- direct labour,
- equipment and material,
- capitalized overhead,
- contract services,
- other etc.

Capitalized overhead

The reporting on capitalized overhead is based on each distributor's capitalization policy for overhead capitalized in PP&E. This may include directly attributable overhead charges or labour or both, according to the capitalization policy.

Business rule

If there is a figure reported under "Other", you must also provide a description of the nature of the component.

OEB's notice on changes to capital reporting

For further information on changes to the capital section, please refer to the OEB's notice of RRR amendments addressed to all licensed electricity distributors dated March 7, 2014.

Section C: Explanation

This section requires distributors to provide an explanation if the information in any of the categories is not available in the format required above.

Section D: Intangible Assets related to high voltage capital assets (Right of Use)

An intangible asset meeting the accounting recognition and classification of an intangible asset for financial reporting, is reported in this section inclusive of any capital contributions made towards such asset (e.g., for transmission upgrades or expansion projects) for which the distributor may have right of use or access to, but exclusive of CWIP. A third party such as a transmitter, host distributor or embedded generator generally controls the asset. These costs are reported in Section D of the form irrespective of whether or not the intangible asset is included in base rates.

Example

An illustrative example below shows how the capital assets data from a distributor’s records is used to calculate the “Change in Gross Capital Assets” and “Capital Expenditures”, and how this data is entered in the form.

Assume a distributor’s records show capital assets information as follows: gross capital additions for the current year are \$700,000; contributed capital received is \$50,000; retirements in the current year are \$150,000 and no amount for other value.

Section A

The “Change in Gross Capital Assets” for the current year is calculated as follows:

i.	Gross capital additions for the current year:	\$700,000
ii.	Less: Retirements/write-offs/sales/asset impairment losses:	(150,000)
iii.	Less: Contributed capital:	(50,000)
iv.	Less: Other – value:	<u>0</u>
	Change in Gross Capital Assets for the Current Year:	\$500,000

These amounts are entered in the form as follows:

A) CHANGES IN GROSS CAPITAL ASSETS

TOTAL CAPITAL ADDITIONS (including high voltage assets)

GROSS CAPITAL ADDITIONS FOR THE CURRENT YEAR

700,000.00

RETIREMENTS/WRITE OFFS/SALES/ASSET IMPAIRMENT LOSSES

150,000.00

CONTRIBUTED CAPITAL

50,000.00

OTHER - VALUE

0.00

OTHER - PLEASE EXPLAIN THE NATURE OF THE OTHER VALUE

N/A

Section B

The sum of the Section B five capital expenditure components should equal the amount of the distributor’s spending on capital assets placed in-service net of contributed capital reported in Section A (i.e., \$650,000 = \$700,000 - \$50,000). As such, the cost components directly attributable to the distributor’s own spending on capital additions (i.e., “Gross capital additions for the current year” net of capital contributions) is \$650,000 calculated from the distributor’s records as follows:

Direct labour	\$450,000
Equipment and materials	100,000
Capitalized overhead	75,000
Contract services	25,000
Other	<u>0</u>
Gross capital additions for the current year (net of capital contributions)	\$650,000

These amounts are entered in the form as follows:

B) CAPITAL EXPENDITURE

DIRECT LABOUR	
450,000.00	
EQUIPMENT AND MATERIALS	
100,000.00	
CAPITALIZED OVERHEAD	
75,000.00	
CONTRACT SERVICES	
25,000.00	
OTHER - PLEASE EXPLAIN THE NATURE OF THE OTHER VALUE	
0.00	
OTHER - PLEASE EXPLAIN	
N/A	

Please note that all figures are inputted as positive numbers in the form.

2.1.5.3 – Supply & Delivery

Content

A) Supply

- i. Total kWhs of electricity that has flowed into the distributor's distribution system from the IESO-controlled grid including long-term load transfer supplied or flowed into 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

- i. Total kWhs of electricity delivered to all customers in the distributor's licensed service area and to any embedded distributors.
- ii. Total kWhs of electricity delivered on long-term load transfer arrangements.

C) Distribution Losses

Distribution Loss in kWhs is calculated by taking the sum of A(i) and A(ii) to arrive at total supply and reducing it by deliveries reported in B(i) and B(ii).

D) Amount Charges (\$)

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

New on form

No changes to form.

Tips

No loss-adjustment

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.

Actual consumption

This information should be reported based on the actual consumption for the January 1 to December 31 calendar year since any unbilled year-end accruals would have been reversed and thus the supplied kWhs and delivered kWh would be known to distributors by the time of their filings in April.

Supply A(i)

Under section A i) "Total kWhs of electricity that has flowed into the distributor's distribution system from the IESO-controlled grid, including long-term load transfer supplied, or the distribution system of a host distributor", the kWhs reported should also include kWhs related to wholesale market participants (WMP).

Host distributor charges in (D)

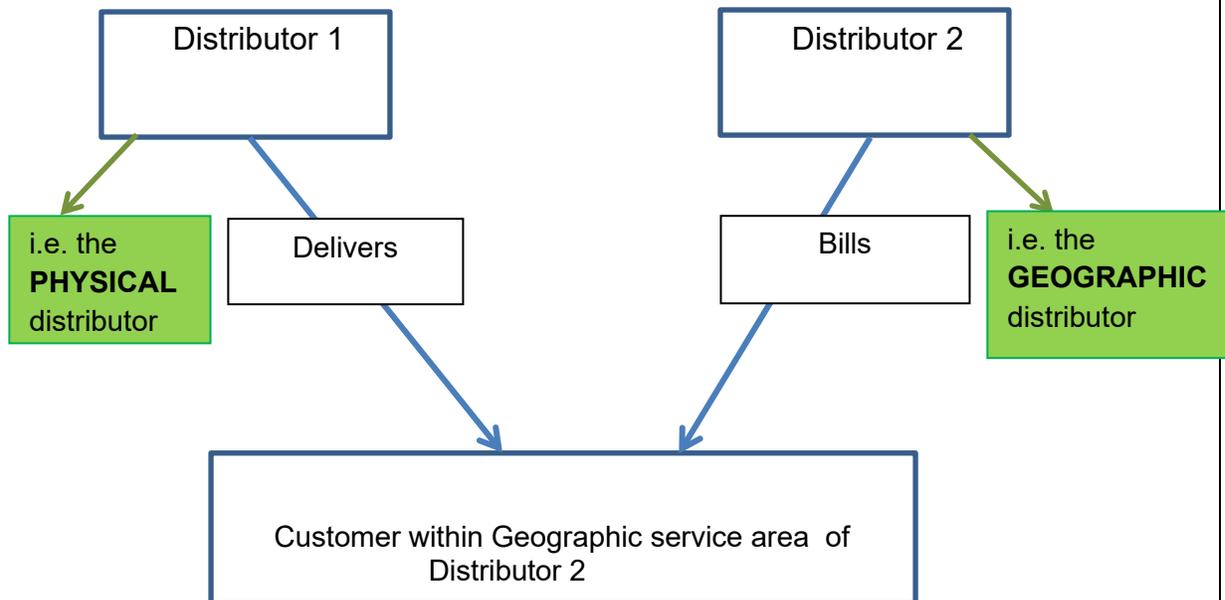
A host distributor is a distributor that supplies transmission services to other distributors. This section is asking for the amount charged by a host distributor to an embedded distributor for transmission or low voltage services, not electricity charges or delivery charges. For example, if an LDC is embedded with Hydro One, this would include the costs invoiced to the LDC for Network, Connection, Low Voltage and Common ST Line charges.

Long-Term Load Transfer Arrangements

From the February 20, 2015, Notice of Proposal to Amend a Code: Proposed Amendments to the Distribution System code: Board File No.: EB-2015-0006, page 1: “A load transfer arrangement involves two distributors. One is referred to as the geographic distributor and the other is referred to as the physical distributor. While the customer (“load transfer customer”) is located in the licensed service area of the geographic distributor, the load transfer customer is physically connected to the physical distributor’s distribution system because the geographic distributor does not have existing assets in close proximity to serve the load transfer customer. It is, therefore, the physical distributor that provides the delivery of electricity to the load transfer customer. However, the customer is billed by the geographic distributor (i.e. pays geographic distributor’s distribution rates which may be higher or lower than physical distributor’s rates).”

Only the physical distributor, as defined by the DSC, is required to report the LTLT kWh under RRR 2.1.5.3 sections A(i) and B(ii). The geographic distributor is not required to report the LTLT kWh under RRR 2.1.5.3 sections A(i) and B(ii).

Example

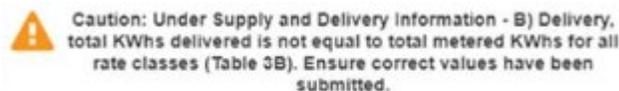


- Distributor 1 (physical distributor) reports the delivered kWhs in box B(ii) in the Supply & Delivery section of the 2.1.5 input form.
- Distributor 2 (geographic distributor) does not report any kWhs in box B(ii) in the Supply & Delivery section of the 2.1.5 input form.

The December 21, 2015, notice of code amendments to the Distribution System Code set out the criteria under which all load transfer arrangements will be eliminated within 18 months. Reporting requirements A) i) and B) ii) regarding LTLT supplied and delivered will continue until the arrangements cease to exist.

The total delivery reported must be within a 5% variance of the total consumption listed in Table 3B (refer to the screenshot). If there is a variance exceeding this threshold, please specify if it relates to an LTLT (Long-term Load Transfer) arrangement. Otherwise, provide an explanation for the variance in the 'Other' field (blue dotted box) located below Table 3B.

Error Message:



Comment box screenshot (below Table 3B)

The screenshot shows a form titled "DELIVERY AND CONSUMPTION REVIEW". Below the title, it says: "If Delivery (Supply and Delivery tab) does not equal Consumption (Table 3b) please indicate if an LTLT Arrangement is relevant or explain in the Other field". There are two input fields: "LT LT ARRANGEMENT" with a checkbox, and "OTHER" with a larger text area. The "OTHER" field is highlighted with a blue dashed border.

Business rule

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(i) and B(ii). The form cannot be processed and accepted by the filing system unless this calculation is correct.

2.1.5.4 – Demand & Revenue

Content

The information collected in RRR 2.1.5.4 is intended to capture detailed information on the revenues and energy-related billing determinants (i.e. demand in kW and consumption in kWh) within each distributor’s own specific rate classes. As with RRR 2.1.2, this information is filed in order to enable further streamlining of the application

process for formulaic adjustments to rates during an incentive rate-setting period. In addition, the information will be automatically tabulated at the generic rate class level that is customary for the RRR.

Table 1a: SSS Metered Consumption by Rate Class – this table requires input by distributor-specific rate class. Distributors must review their specific rate classes for accuracy and verify that the detailed rate classes have been rolled up correctly into the appropriate generic rate classes in Table 1b. If there is a need to make corrections to the information in the tables, please notify OEB staff via [Industry Relations Enquiry](#), using the subject line “RRR: detailed rate classes”.

Table 1b: SSS Metered Consumption by Generic Rate Class – this table is auto-populated when Table 0 is completed and the form is Saved. It contains annual consumption for distribution customers (SSS only) broken down by:

- a) Metered consumption for customers on RPP kWh, by rate class
- b) Metered consumption for customers on RPP kW, by rate class
- c) Metered consumption for customers not on RPP kWh, by rate class
- d) Metered consumption for customers not on RPP kW, by rate class
- e) Metered consumption for customers billed by IESO for commodity kWh, by rate class
- f) Metered consumption for customers billed by IESO for commodity kW, by rate class
- g) Auto-calculated column for total consumption for distribution customers kWh (a+c+e), by rate class
- h) Auto-calculated total consumption for distribution customers kW, by rate class (b+d+f)

Energy Sales with each Retailer: This section requires input into individual forms for each retailer. The forms require information on
Metered consumption in kWhs, by generic rate class
Metered consumption in kW, by generic rate class

Note: Table 2a and Table 3b will not update unless you select Yes under the “Have you entered all retailers?” dropdown and save the form by selecting the Checkmark icon.

Table 2a: Auto-calculated table which aggregates consumption from retailer customers, by generic rate class.

Table 2b: This table requires aggregation of all retailer demand and consumption by distributor-specific rate class. Aggregation must be performed manually for each detailed rate class. The information in Table 2b is vital to ensure that Table 3a is complete.

Table 3a: Total metered demand and consumption (SSS + retailer customers). This is an auto-calculated table which aggregates Tables 1a and 2b. This table calculates total

metered demand and consumption for all distributor-specific rate classes.

Table 3b: The first two columns of this table are auto-calculated with total metered demand and consumption by generic rate class. The third column for annual billings by rate class requires manual input.

Table 4: This table requires the input of aggregate metered kW, kWh and annual billings of wholesale market participants in the various rate classes (i.e. General Service >50 kW, Large User, etc.).

Table 5: This table requires the input of aggregate consumption and demand for Class A customers.

New on form

No changes to the form.

Alert

RRR 2.1.5.4 requires the reporting of total annual calendar year metered consumption in kWh and metered demand in kW. Calendar year annual metered consumption and demand is the sum of the metered consumption/demand billed in the current calendar year, less unbilled metered consumption/demand at the end of the previous calendar year, plus unbilled metered consumption/demand at the end of the current calendar year.

Tips

Reporting by distributor-specific rate classes

Effective for the 2014 fiscal year reporting, the data input forms are formatted for the input of information specific to a distributor's approved set of rate classes. Distributors will input and report information at this level of detail. This additional information is intended to enable further streamlining of the application process for formulaic adjustments to rates during an incentive rate-setting period.

Tables 3a and 3b Total Consumption (kWs and kWhs)

It is expected that the rolled-up totals from Table 3a Total Consumption by Detailed Rate Class should match the totals from Table 3b Total Consumption by Generic Rate Class.

Wholesale market participant reporting

Distributors should include the wholesale market participants in the specific rates classes in Tables 1a to 3b (i.e. General Service >50 kW, Large User, etc.). However, for the purposes of the separate table for WMPs (Table 4), the amount to be reported in this section is the aggregate of WMPs in the various rate classes.

Class A consumption reporting

Please report the aggregate consumption and demand for Class A customers (as defined in O. Reg. 429/04). The volumes reported in this section are for those customers during the time they were classified as Class A customers.

Actual consumption/demand

RRR 2.1.5.4 requires the reporting of total annual calendar year metered consumption in kWh and metered demand in kW. Consumption (kWh) shall be reported on a non-loss adjusted basis. The data used to determine annual metered consumption (kWh) shall be based on the consumption used to derive non-loss adjusted calendar year energy revenue. The data used to determine annual demand (kW), if applicable, shall be based on the demand used to derive calendar year distribution revenue.

Calendar year annual metered consumption and demand is the sum of the metered consumption/demand billed in the current calendar year less unbilled metered consumption/demand at the end of the previous calendar year, plus unbilled metered consumption/demand at the end of the current calendar year.

Note: All energy sales are required to be reported on a non-loss adjusted basis. 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.

Retailer-enrolled customers and “Not on RPP”

Tables 1a and 1b do not include any information for Retail customers. The “Not on RPP” column means “Utility (SSS) customers who are not on RPP” i.e.; those paying hourly pricing.

Reporting of kW and kWhs

Please note that when the distributor bills in kWhs, only kWhs are to be reported. When the distributor bills in kW, then both kW and kWhs are to be reported.

Regarding the treatment of LTLT consumption, the physical distributor (the distributor that provides the delivery of electricity to the load transfer customer) shall recognize and report the distribution revenues and associated kWhs and kW in RRR 2.1.5.4.

Annual billings

Please note that annual billings are a breakdown of the account 4080 Distribution Services Revenue by rate class. The total distribution revenue for all rate classes should equal the absolute value of account 4080 in the trial balance.

Business rules

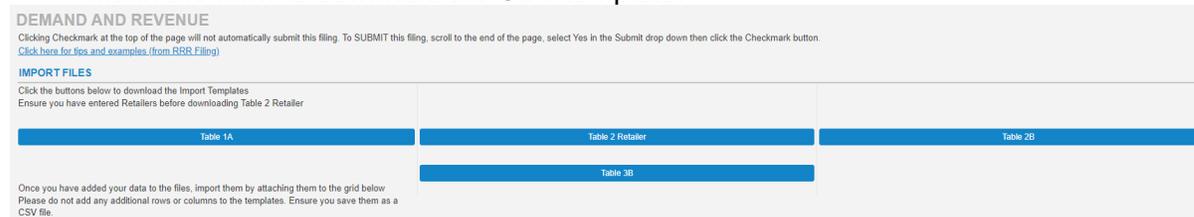
If metered consumption is reported (in kW or kWh), then annual billings for that rate class must be reported i.e. both cells for metered consumption and annual billings must have values.

If annual billings is reported, then metered consumption (in kW or kWh) for that rate class must be reported i.e. both cells for metered consumption and annual billings must have values.

How to download and upload a CSV file to the form

The below are the steps to download and upload the CSV template for the “Table1A”. “Table 2 Retailer”, “Table 2B” and “Table 3B” could follow the same procedure.

1. Access the RRR 2.1.5 form Section “Demand and Revenue”
2. Click on the “Table1A”, “Table 2 Retailer”, “Table 2B” and “Table 3B” button located within the form to download the CSV template.



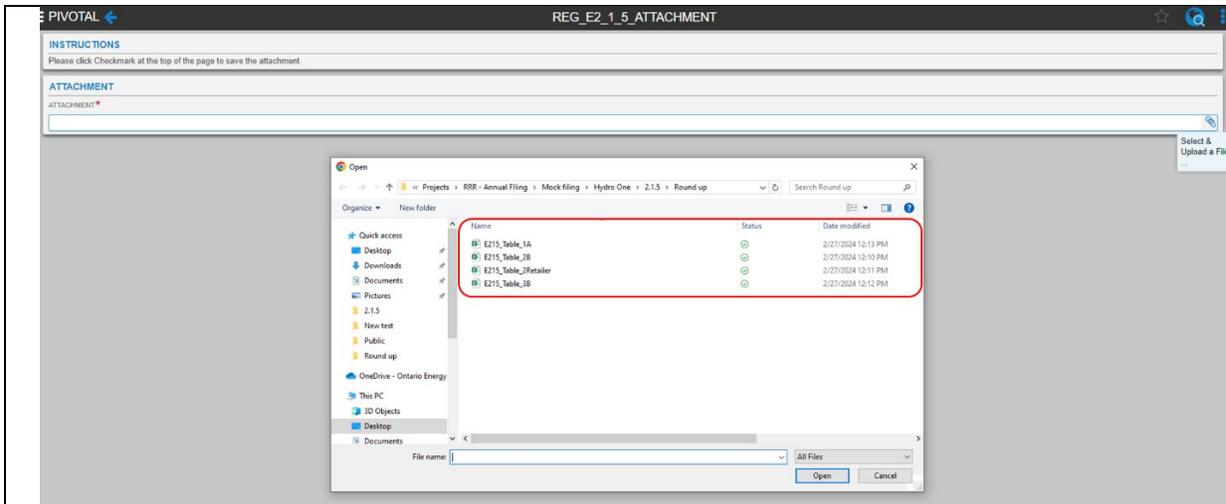
3. Ensure you have entered Retailers before downloading Table 2 Retailer in Section “Demand and Revenue (2)”



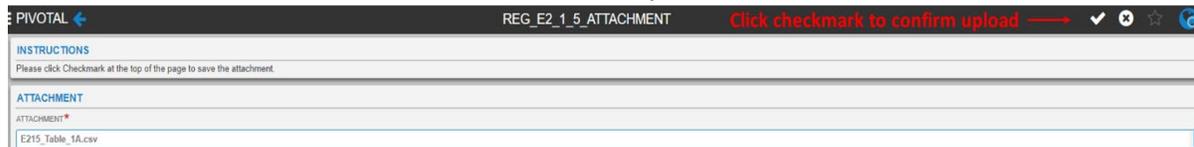
4. The CSV files would be downloaded to the default path, like Downloads.
5. Once all the appropriate fields are entered, please save it on your hard drive.
6. Click on the “+” sign under “IMPORT FILES” in the form to upload the CSV file.



7. Click the paperclip icon to access the file directory. Select the saved CSV file to upload and click open. The file will automatically be uploaded.

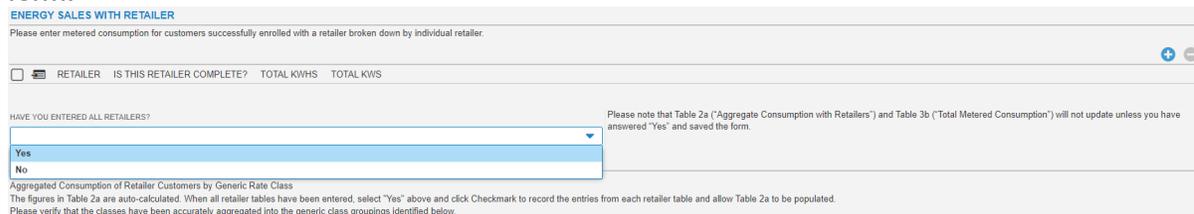


8. Click the Checkmark button to confirm the upload of the CSV file.



9. Once the file is uploaded, the Tables will be automatically populated. If there are any validation errors in the CSV file upload, a message prompt will appear.

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



The user is able to correct any errors either clicking into each table or re-uploading a new CSV file.

If a new CSV file is being uploaded, please delete the previous uploaded file by selecting the checkbox near the CSV file name and selecting the “-” symbol in the Import section.



2.1.5.5 – Utility Characteristics

Content

- 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 generation
 - Utility winter max monthly peak load (kW) without embedded generation
 - Utility summer max monthly peak load (kW) with embedded generation
 - Utility summer max monthly peak load (kW) without embedded generation
 - What is the time interval applicable to the reported peak load?
 - Time
 - Unit (Seconds/Minutes/Hours)

- C) Average Peak Load (kW)
 - Average peak load with embedded
 - Average peak load without embedded

- D) Average Load Factor
 - Average load factor with embedded
 - Average load factor without embedded

- E) Total Circuit Kilometers of Line
 - Circuit kilometers of line (auto-calculated sum)
 - Overhead circuit kilometers of line
 - Underground circuit kilometers of line

New on form

Under “B) Maximum Monthly Peak Load (kW)”, a new field has been added to capture the time interval and its unit associated with the reported peak load.

2.1.5.5 b, c & d – Peak Load, Average Load & Average Load Factor

Monthly Peak, Average Peak & Average Load Factor

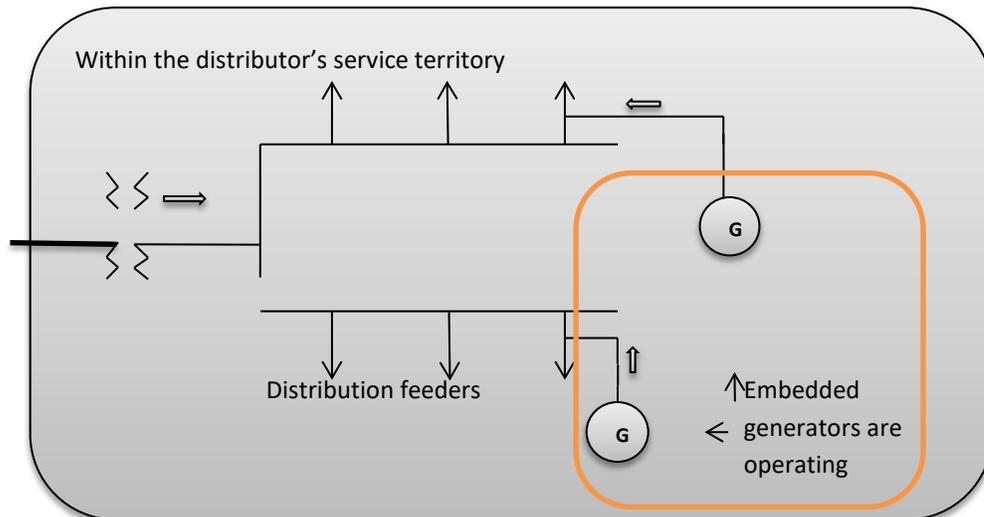
Tips

General notes

Sections B, C and D each require two sets of data: “with embedded generation” and “without embedded generation”. Their descriptions are provided below.

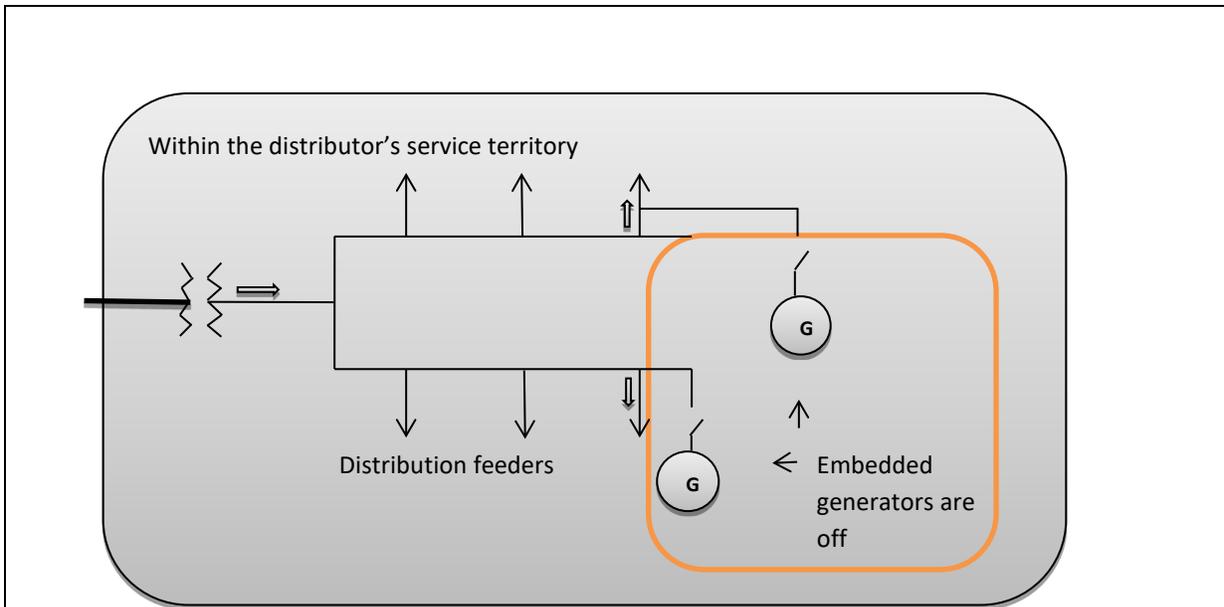
- “With embedded generation” set of data describes the distributor’s load profile under normal system conditions with embedded generators operating. Although the generation levels vary at any particular time, these embedded generators contribute to the overall system generation that supplies the distribution customers’ electricity demand. The higher the embedded generation level, the less power supply is needed.

The monthly micro-fit generation amounts should be included in the monthly system peak load amounts in the determination of the “with embedded generation” reporting for summer and winter peak loads.



- The “Without embedded generation” set of data describes the distributor’s load profile under a system condition where embedded generators are assumed to be off.

As noted above, the embedded generators contribute to the overall system generation that supplies the distribution customers’ electricity demand. Without them, the distributor will require a larger power supply.



Peak load

“Utility Winter Max Monthly Peak Load” and “Utility Summer Max Monthly Peak Load” is the actual maximum monthly peak load in kW for the winter and summer period. These peak loads may not coincide with Ontario’s provincial winter peak load and summer peak load.

The “Utility Winter Max Monthly Peak Load” is determined by comparing the actual maximum monthly peak loads for the period from November 1st to April 30th. The “Utility Summer Max Monthly Peak Load” is determined by comparing the actual maximum monthly peak loads for the period from May 1st to October 31st.

In section B, “Utility Winter Max Monthly Peak Load” and “Utility Summer Max Monthly Peak Load” are both reported with and without embedded generation.

Please include the load of the embedded distribution and wholesale market participants in your Maximum Monthly Peak Load.

Time Interval

In Section B, report the time interval and its unit (seconds, minutes, or hours) for the reported peak load. This requirement ensures consistent representation of peak load resolution across distributors, enabling accurate interpretation, standardized reporting, and improved data quality for operational and regulatory purposes.

B) PEAK LOAD (KW)	
UTILITY WINTER MAX MONTHLY PEAK LOAD (KW) WITH EMBEDDED GENERATION	UTILITY WINTER MAX MONTHLY PEAK LOAD (KW) WITHOUT EMBEDDED GENERATION
<input type="text"/>	<input type="text"/>
UTILITY SUMMER MAX MONTHLY PEAK LOAD (KW) WITH EMBEDDED GENERATION	UTILITY SUMMER MAX MONTHLY PEAK LOAD (KW) WITHOUT EMBEDDED GENERATION
<input type="text"/>	<input type="text"/>
WHAT IS THE TIME INTERVAL APPLICABLE TO THE REPORTED PEAK LOAD?	UNIT OF TIME
<input type="text"/>	<input type="text"/>

Average peak load

Average peak load (kW) is the average of the distributor’s monthly or hourly peaks.

Average peak load (kW) is calculated, with and without embedded generation, by dividing the totalized distributor’s actual maximum monthly peak loads during the reporting period by 12.

Average load factor

Average load factor (%) is the ratio of the average peak load to the actual annual maximum peak load. The distributor’s actual annual maximum peak load may occur in the winter (Utility Winter Max Monthly Peak Load) or in the summer (Utility Summer Max Monthly Peak Load).

Average load factor (%) is calculated using the maximum monthly peak load (kW) and the average peak load (kW) that were reported in RRR 2.1.5.5 sections B) and C) with and without embedded generation.

The “Average Load Factor” fields will be auto populated using the winter/summer “Peak Load” and “Average Peak Load” fields.

Business rule

Please complete all data fields in this section.

Example

Example 1: The table below cites how the Winter/Summer peak loads with embedded generation are determined.

Season	Month	Monthly system peak load with embedded generation (kW)	Winter/ Summer system peak loads with embedded generation (kW)
Winter	November	31,000	
	December	36,000	
	January	37,650	37,650
	February	34,000	
	March	31,000	
	April	25,000	
Summer	May	28,000	
	June	32,500	
	July	34,000	34,000
	August	33,500	
	September	31,000	
	October	26,000	
Annual	January-December	379,650	

Section B) Peak Load (kW)

Utility Winter Max Monthly Peak Load with embedded generation = 37,650 kW

Utility Summer Max Monthly Peak Load with embedded generation = 34,000 kW

In this example, the Winter Peak Load with embedded generation is higher than the Summer Peak Load with embedded generation. Therefore, the Annual Peak Load with embedded generation will be the Winter Peak Load (37,650 kW) which is used to determine section D) Average Load Factor.

Section C) Average Peak Load (kW)

Average Peak Load with embedded generation
 = Sum of 12 monthly system peak loads with embedded generation / 12
 = 379,650 kW / 12
 = 31,637.5 kW

Section D) Average Load Factor (%)

Average Load Factor with embedded generation
 = Average Peak Load with embedded generation / Annual Peak Load with embedded generation * 100
 = 31,637.5 kW / 37,650 kW * 100
 = 84

Example 2: The table below cites how the Winter/ Summer peak loads without embedded generation are determined.

Season	Month	Monthly system peak load without embedded generation (kW)	Winter/ Summer system peak load without embedded generation (kW)
Winter	November	37,000	
	December	42,000	
	January	42,300	
	February	43,000	43,000
	March	36,000	
	April	30,000	
Summer	May	32,000	
	June	38,500	
	July	40,000	
	August	43,500	43,500
	September	41,000	
	October	29,000	
Annual	January-December	454,300	

Section B) Peak Load (kW)

Utility Winter Max Monthly Peak Load (kW) without embedded generation = 43,000 kW
 Utility Summer Max Monthly Peak Load (kW) without embedded generation = 43,500 kW
 Time Interval for Reported Peak Load (kW) = 60 minutes (unit: Minutes)

In this example, the Summer Peak Load without embedded generation is higher than the Winter Peak Load without embedded generation. Therefore, the Annual Peak Load without embedded generation will be the Summer Peak Load (43,500 kW) which is used to determine section D) Average Load Factor.

Section C) Average Peak Load (kW)

$$\begin{aligned} & \text{Average Peak Load without embedded generation} \\ &= \text{Sum of twelve monthly system peak loads without embedded generation} / 12 \\ &= 454,300 / 12 \\ &= 37,858.33 \text{ kW} \end{aligned}$$

Section D) Average Load Factor (%)

$$\begin{aligned} & \text{Average Load Factor without embedded generation} \\ &= \text{Average Peak Load without embedded generation} / \text{Annual Peak Load without} \\ & \text{embedded generation} * 100 \\ &= 37,858.33 \text{ kW} / 43,500 \text{ kW} * 100 \\ &= 87 \end{aligned}$$

2.1.5.5 e – Circuit Kilometers of Line

Circuit Kilometers of Line – Under/Overhead & By Type

Added to Form in April 2020

The form was amended to improve consistency of reporting between distributors. It now contains two required fields (primary overhead and underground lines) and two optional fields (secondary overhead and underground lines). This breakdown for circuit kilometers of lines will ensure consistency for comparison analytics and benchmarking work.

Primary Overhead Circuit Kilometers of Line	Primary Underground Circuit Kilometers of Line	Total Primary Circuit Kilometers of Line
Secondary Overhead Circuit Kilometers of Line (optional)	Secondary Underground Circuit Kilometers of Line (optional)	Total Secondary Circuit Kilometers of Line (optional)
Total Overhead Circuit Kilometers of Line	Total Underground Circuit Kilometers of Line	Total Circuit Kilometers of Line

Tips

Definition of Primary Line is defined in Ontario Regulation 22/04 Electrical Distribution Safety Section 1 – Interpretation as follows:

- “Primary distribution line” means a distribution line conveying electricity at more than 750 volts but not more than 50,000 volts phase to phase;
- “Secondary distribution line” means an electricity distribution line conveying electricity at 750 volts or less phase to phase.

Electricity Canada definition

Please refer to the Electricity Canada website for the definition of circuit kilometers.

For clarity, circuit length is distinct from conductor length in that one or more conductors may be employed to create a circuit. CEA’s intention is to report circuit length. The best analogy is to consider a single line diagram representation. For instance, a 1 km long three-phase grounded interconnection between two points which is built with one conductor per phase plus one neutral conductor has a total of 4 km of conductor; however, it is only 1 km long circuit (CEA).

If more than one multi-phase circuit exists on common structures, they will be counted as separate circuits for determining circuit length.

Submarine cables

Submarine cables are reported in the underground cables category.

Example

Example 1 – Primary Circuit kilometers of line

The total length of the feeder A is 40 km. **31 km** of feeder A is overhead; **9 km** is underground. There is no overlapping between overhead and underground wiring, and all cables are in their own trench.

The following table demonstrates the method to calculate the total primary circuit km of feeder A that is owned by the distributor.

Feeder A	Primary Overhead Circuit Km	Primary Underground Circuit Km	Total Primary Circuit Km
1-phase	5	6	11
2-phase	8	1	9
3-phase	18	2	20
Total	31	9	40

Example 2 – Multiple circuits sharing the same structures

If sections of the feeder A have another feeder B sharing the same set of poles or in the same trench, on top of the example 1, the following table should be added for each feeder section that shares the same set of poles or in the same trench as feeder A.

Assume feeder B has **10 km** of overhead circuits sharing the same set of poles with feeder A and **5 km** of underground circuits sharing the same trench as feeder A. In addition, feeder B has **20 km** of primary overhead circuits that are not on shared structures.

Feeder B	Primary Overhead Circuit Km	Primary Underground Circuit Km	Total Primary Circuit Km
1-phase	2	1	3
2-phase	1	1	2
3-phase	7	3	10
Total	10	5	15

Reporting: the sum of feeder A and B’s total primary circuit km will be reported.

Total primary overhead circuit km (feeder A+ feeder B)= 31+10+20 = 61 km

Total primary underground circuit km (feeder A + feeder B) = 9+5 = 14 km

Example 3 – Secondary Circuit Kilometers of Line

The total secondary circuit length is measured at individual locations following the same methodology as primary circuit km calculation. Assume feeder A has 10 km overhead circuits and 15 km underground circuits. The following table demonstrates the method to calculate the total secondary circuit km of feeder A that is owned by the distributor.

Feeder A	Secondary Overhead Circuit Km	Secondary Underground Circuit Km	Total Secondary Circuit Km
1-phase	7	11	18
2-phase	0	0	0
3-phase	3	4	7
Total	10	15	25

Reporting: the sum of feeder A's total secondary circuit km will be reported.

Total secondary overhead circuit km of feeder A = 10 km

Total secondary underground circuit km of feeder A = 15 km

Performance Based Regulation Summary and Submit

Labour

Capital

Supply and Delivery Information

Demand and Revenue

Demand and Revenue (2)

Demand and Revenue (3)

Utility Characteristics

PERFORMANCE BASED REGULATION SUMMARY AND SUBMIT

REPORT SUMMARY

REPORTING YEAR	FILING FORM NAME	RRR FILING NO
REPORTING PERIOD AND COMPANY NAME	LICENCE TYPE	STATUS
REPORT VERSION	EXTENSION GRANTED	EXTENSION DEADLINE
FILING DUE DATE	FISCAL PERIOD FROM	FISCAL PERIOD TO
SUBMITTED ON	SUBMITTER NAME	EXPIRY DATE

INSTRUCTIONS

- 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.
- Under the Demand and Revenue tab, for Sentinel and Street Lighting, please enter connections not number of accounts.
- When reporting Embedded Distributor(s), please enter the number of distributors embedded within your distribution system.
- To delete a value that should have been blank you must delete the value and enter 0.
- Clicking Checkmark at the top of the page 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 Checkmark button.
- The Print button will print all tabs.

SUBMIT?

SUBMIT FORM*

No

Performance Based Regulation Summary and Submit

Labour

Capital

Supply and Delivery Information

Demand and Revenue

Demand and Revenue (2)

Demand and Revenue (3)

Utility Characteristics

LABOUR

Clicking Checkmark at the top of the page 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 Checkmark button.
[Click here for tips and examples \(from RRR Guide\)](#)

A) FULL TIME EQUIVALENT NUMBER OF EMPLOYEES	B) II TOTAL SALARIES AND WAGES CHARGED TO CURRENT OPERATING EXPENSES, IN DOLLARS
B) I AVERAGE NUMBER OF EMPLOYEES FOR THE YEAR WHOSE EARNINGS ARE CHARGED TO CURRENT OPERATING EXPENSES/ADMINISTRATIVE, OPERATING, AND MAINTENANCE	C) III TOTAL SALARIES AND WAGES CHARGED TO NEW CONSTRUCTION
C) I AVERAGE NUMBER OF EMPLOYEES 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 (B) and (C) 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.oeb.ca/documents/tools/e/filing/statscan_signed_agreement_2008.pdf

Performance Based Regulation Summary and Submit

Labour

Capital

Supply and Delivery Information

Demand and Revenue

Demand and Revenue (2)

Demand and Revenue (3)

Utility Characteristics

CAPITAL

Clicking Checkmark at the top of the page 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 Checkmark button.
[Click here for tips and examples \(from RRR Filing\)](#)

CAPITAL (IN DOLLARS)

Changes in Gross Capital Assets (for total capital additions including high voltage assets)
Please enter all amounts as positive numbers.
Please exclude Construction Work-in-Progress (CWIP).

A) CHANGES IN GROSS CAPITAL ASSETS

TOTAL CAPITAL ADDITIONS (including high voltage assets)

GROSS CAPITAL ADDITIONS FOR THE CURRENT YEAR

RETIREMENTS/WRITE OFFS/SALES/ASSET IMPAIRMENT LOSSES

CONTRIBUTED CAPITAL

OTHER - VALUE

OTHER - PLEASE EXPLAIN THE NATURE OF THE 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 THE NATURE OF THE OTHER VALUE

OTHER - PLEASE EXPLAIN

OTHER - PLEASE EXPLAIN

B) CAPITAL EXPENDITURE

DIRECT LABOUR

EQUIPMENT AND MATERIALS

CAPITALIZED OVERHEAD

CONTRACT SERVICES

OTHER - PLEASE EXPLAIN THE NATURE OF THE OTHER VALUE

OTHER - PLEASE EXPLAIN

C) EXPLANATION

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

D) INTANGIBLE ASSETS
 Intangible Assets related to high voltage capital assets (Right of Use)
 GROSS CAPITAL ADDITIONS FROM THE TRANSMITTER OR HOST DISTRIBUTOR

DISTRIBUTOR'S CONTRIBUTED CAPITAL TOWARDS THE RIGHT OF USE OF THE ASSET (I.E. INTANGIBLE ASSETS)

RETIREMENTS/WRITE OFFS/SALES/ASSET IMPAIRMENT LOSSES

OTHER - VALUE

OTHER - PLEASE EXPLAIN

SUPPLY AND DELIVERY INFORMATION
 Clicking Checkmark at the top of the page 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 Checkmark button.
[Click here for tips and examples \(from RRR Filing\)](#)

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 INCLUDING LONG-TERM LOAD TRANSFER SUPPLIED, OR FLOWED INTO 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
 I. TOTAL KWHs OF ELECTRICITY DELIVERED TO ALL CUSTOMERS IN THE DISTRIBUTOR'S LICENSED SERVICE AREA AND TO ANY EMBEDDED DISTRIBUTORS

II. TOTAL KWHs OF ELECTRICITY DELIVERED ON LONG-TERM LOAD TRANSFER ARRANGEMENTS

C) DISTRIBUTION LOSSES
 DISTRIBUTION LOSS IN KWHs: CALCULATED BY TAKING THE SUM OF A(i) AND A(ii) TO ARRIVE AT TOTAL SUPPLY AND REDUCING IT BY DELIVERIES REPORTED AT B. (i) AND B(ii)

0.00

D) AMOUNT CHARGED (\$)
 AMOUNT CHARGED BY ANY HOST DISTRIBUTOR FOR TRANSMISSION OR LOW VOLTAGE SERVICES IN THE YEAR

DEMAND AND REVENUE
 Clicking Checkmark at the top of the page 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 Checkmark button.
[Click here for tips and examples \(from RRR Filing\)](#)

TABLE 1A
SSS METERED CONSUMPTION BY DETAILED RATE CLASS
 Please enter metered consumption from SSS customers based on your distributor's detailed rate classes. The figures entered in Table 1a will populate Table 1b on an aggregated basis.

DETAILED RATE CLASS	METERED CONSUMPTION FOR CUSTOMERS ON RPP KWH (A)	METERED CONSUMPTION FOR CUSTOMERS ON RPP KW (B)	METERED CONSUMPTI... FOR CUSTOMERS NOT ON RPP KWH (C)	METERED CONSUMPTION FOR CUSTOMERS NOT ON RPP KW (D)	METERED CONSUMPTION FOR CUSTOMERS BILLED BY IESO FOR COMMODITY KWH (E)	METERED CONSUMPTION FOR CUSTOMERS BILLED BY IESO FOR COMMODITY KW (F)	TOTAL CONSUMPTION FOR DISTRIBUTION CUSTOMERS KWH (G=A+C+E)	TOTAL CONS... FOR DISTF... CUSTOMI (H=B+...)
<input type="checkbox"/> Residential							0.00	0.00
<input type="checkbox"/> General Service Less Than 50 kW							0.00	0.00
<input type="checkbox"/> General Service 50 to 1,499 kW							0.00	0.00
<input type="checkbox"/> General Service 1,500 to 4,999 kW							0.00	0.00
<input type="checkbox"/> Large Use							0.00	0.00
<input type="checkbox"/> Sentinel Lighting							0.00	0.00
<input type="checkbox"/> Street Lighting							0.00	0.00
<input type="checkbox"/> Unmetered Scattered Load							0.00	0.00

Revenue (2)

Demand and Revenue (3)

Utility Characteristics

TABLE 1B

SSS METERED CONSUMPTION BY GENERIC RATE CLASS

Table 1b will be auto-populated when entries in Table 1a are entered and saved. Please verify that the classes in Table 1a have been accurately aggregated into the generic class groupings identified below.

GENERIC RATE CLASS	METERED CONSUMPTION FOR CUSTOMERS ON RPP KWH (I)	METERED CONSUMPTION FOR CUSTOMERS ON RPP KW (J)	METERED CONSUMPTION FOR CUSTOMERS NOT ON RPP KWH (K)	METERED CONSUMPTION FOR CUSTOMERS NOT ON RPP KW (L)	METERED CONSUMPTION FOR CUSTOMERS BILLED BY IESO FOR COMMODITY KWH (M)	METERED CONSUMPTION FOR CUSTOMER FOR COM
<input type="checkbox"/> Residential						
<input type="checkbox"/> General Service < 50 kW						
<input type="checkbox"/> General Service >= 50 kW						
<input type="checkbox"/> Large User						
<input type="checkbox"/> Sub Transmission Customers						
<input type="checkbox"/> Embedded Distributor(s)						
<input type="checkbox"/> Street Lighting Connections						
<input type="checkbox"/> Sentinel Lighting Connections						
<input type="checkbox"/> Unmetered Scattered Load Connecti...						
<input type="checkbox"/> Total (Auto-Calculated)						

Performance Based Regulation Summary and Submit

Labour

Capital

DEMAND AND REVENUE (2)

ENERGY SALES WITH RETAILER

Please enter metered consumption for customers successfully enrolled with a retailer broken down by individual retailer.

RETAILER	IS THIS RETAILER COMPLETE?	TOTAL KWHS	TOTAL KWS

HAVE YOU ENTERED ALL RETAILERS?

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

Capital

Supply and Delivery Information

Demand and Revenue

Demand and Revenue (2)

Demand and Revenue (3)

TABLE 2A

Aggregated Consumption of Retailer Customers by Generic Rate Class

The figures in Table 2a are auto-calculated. When all retailer tables have been entered, select "Yes" above and click Checkmark to record the entries from each retailer table and allow Table 2a to be populated. Please verify that the classes have been accurately aggregated into the generic class groupings identified below.

GENERIC RATE CLASS	METERED CONSUMPTION IN KWHS (Q)	METERED CONSUMPTION IN KWS (R)
<input type="checkbox"/> Residential		
<input type="checkbox"/> General Service < 50 kW		
<input type="checkbox"/> General Service >= 50 kW		
<input type="checkbox"/> Large User		
<input type="checkbox"/> Sub Transmission Customers		
<input type="checkbox"/> Embedded Distributor(s)		
<input type="checkbox"/> Street Lighting Connections		
<input type="checkbox"/> Sentinel Lighting Connections		
<input type="checkbox"/> Unmetered Scattered Load Connections		
<input type="checkbox"/> Total (Auto-Calculated)		

Utility Characteristics

TABLE 2B

Aggregated Consumption from Retailer Customers by Detailed Rate Class

Please enter aggregate consumption from retailer customers based on your distributor's detailed rate class. These figures are entered to populate Table 3a which will be used to further streamline the application process for formulaic adjustments to rates during an incentive rate-setting period.

DETAILED RATE CLASS	METERED CONSUMPTION IN KWHS (S)	METERED CONSUMPTION IN KWS (T)
<input type="checkbox"/> Residential		
<input type="checkbox"/> General Service Less Than 50 kW		
<input type="checkbox"/> General Service 50 to 1,499 kW		
<input type="checkbox"/> General Service 1,500 to 4,999 kW		
<input type="checkbox"/> Large Use		
<input type="checkbox"/> Sentinel Lighting		
<input type="checkbox"/> Street Lighting		
<input type="checkbox"/> Unmetered Scattered Load		

Performance Based Regulation Summary and Submit

Labour

Capital

Supply and Delivery Information

Demand and Revenue

Demand and Revenue (2)

Demand and Revenue (3)

Utility Characteristics

DEMAND AND REVENUE (3)

TABLE 3A

Total Metered Consumption (SSS + Retailer) by Detailed Rate Class
 Metered consumption in kWhs and kW will auto-populate from Table 1a and Table 2b
 The data populated in Table 3a will be used to further streamline the application process for formulaic adjustments to rates during an incentive rate-setting period.

<input type="checkbox"/> DETAILED RATE CLASS	METERED CONSUMPTION IN KWHS (U=G+S)	METERED CONSUMPTION IN KWS (V=H+T)
<input type="checkbox"/> Residential		
<input type="checkbox"/> General Service Less Than 50 kW		
<input type="checkbox"/> General Service 50 to 1,499 kW		
<input type="checkbox"/> General Service 1,500 to 4,999 kW		
<input type="checkbox"/> Large Use		
<input type="checkbox"/> Sentinel Lighting		
<input type="checkbox"/> Street Lighting		
<input type="checkbox"/> Unmetered Scattered Load		

TABLE 3B

Total Metered Consumption (SSS + Retailer) and Annual Billings by Generic Rate Class
 Metered consumption in kWhs and kW will auto-populate from Table 1b and Table 2a.
 Please input Annual Billings for each generic rate class. The sum of annual billings for all rate classes should equal Account 4080 from the RRR 2.1.7 Trial Balance.

<input type="checkbox"/> GENERIC RATE CLASS	METERED CONSUMPTION IN KWHS (W=O+Q)	METERED CONSUMPTION IN KWS (X=P+R)	ANNUAL BILLINGS - DISTRIBUTION REVENUE (ACCT. 4080)
<input type="checkbox"/> Residential			
<input type="checkbox"/> General Service < 50 kW			
<input type="checkbox"/> General Service >= 50 kW			
<input type="checkbox"/> Large User			
<input type="checkbox"/> Sub Transmission Customers			
<input type="checkbox"/> Embedded Distributor(s)			
<input type="checkbox"/> Street Lighting Connections			
<input type="checkbox"/> Sentinel Lighting Connections			
<input type="checkbox"/> Unmetered Scattered Load Connect...			
<input type="checkbox"/> Total (Auto-Calculated)			

TABLE 4 WHOLESALE MARKET PARTICIPANTS

Please report Metered kWhs, Metered kW and annual billings (\$) for wholesale market participants connected to the distributor's distribution system.

METERED KWHS	METERED KWS
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
ANNUAL BILLINGS (IN DOLLARS)	
<input style="width: 95%;" type="text"/>	

TABLE 5 CLASS A CONSUMPTION

Please report the aggregate consumption and demand for Class A customers

METERED KWHS	METERED KWS
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>

Performance Based Regulation Summary and Submit

Labour

Capital

Supply and Delivery Information

Demand and Revenue

Demand and Revenue (2)

Demand and Revenue (3)

Utility Characteristics

UTILITY CHARACTERISTICS

Clicking Checkmark at the top of the page 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 Checkmark button.
[Click here for tips and examples \(from RRR Guide\)](#)

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) PEAK LOAD (KW)

UTILITY WINTER MAX MONTHLY PEAK LOAD (KW) WITH EMBEDDED GENERATION	UTILITY WINTER MAX MONTHLY PEAK LOAD (KW) WITHOUT EMBEDDED GENERATION	
UTILITY SUMMER MAX MONTHLY PEAK LOAD (KW) WITH EMBEDDED GENERATION	UTILITY SUMMER MAX MONTHLY PEAK LOAD (KW) WITHOUT EMBEDDED GENERATION	
WHAT IS THE TIME INTERVAL APPLICABLE TO THE REPORTED PEAK LOAD?	UNIT OF TIME	

C) AVERAGE PEAK LOAD (KW)

AVERAGE PEAK LOAD WITH EMBEDDED GENERATION	AVERAGE PEAK LOAD WITHOUT EMBEDDED GENERATION

D) AVERAGE LOAD FACTOR (%)

AVERAGE LOAD FACTOR WITH EMBEDDED GENERATION	AVERAGE LOAD FACTOR WITHOUT EMBEDDED GENERATION

E) TOTAL CIRCUIT KILOMETERS OF LINE

PRIMARY OVERHEAD CIRCUIT KILOMETERS OF LINE	PRIMARY UNDERGROUND CIRCUIT KILOMETERS OF LINE	TOTAL PRIMARY CIRCUIT KILOMETERS OF LINE
		0
SECONDARY OVERHEAD CIRCUIT KILOMETERS OF LINE (OPTIONAL)	SECONDARY UNDERGROUND CIRCUIT KILOMETERS OF LINE (OPTIONAL)	TOTAL SECONDARY CIRCUIT KILOMETERS OF LINE (OPTIONAL)
		0
TOTAL OVERHEAD CIRCUIT KILOMETERS OF LINE	TOTAL UNDERGROUND CIRCUIT KILOMETERS OF LINE	TOTAL CIRCUIT KILOMETERS OF LINE
0	0	0

2.1.5.6 – Regulated Return on Equity (ROE)

Content

A separate standalone input form has been created for this filing in the RRR portal.

Please refer to the [RRR 2.1.5.6 ROE Complete Filing Guide](#) and the [RRR 2.1.5.6 ROE Filing Guide for Input Cells on ROE form](#) for instructions, tips and examples.

2.1.5.8 – Activity and Program-based Benchmarking (APB)

Content

As part of the [changes](#) released for the April 2022 filing, the RRR 2.1.5.8 form was introduced to support ongoing data collection under the Activity and Program-based Benchmarking (APB) initiative, EB-2018-0278.

Following from LOD recommendations, new data points are collected in the RRR 2.1.5.8 form.

As part of this form, distributors are required to include a fixed asset continuity schedule (FACS). It is understood that information contained within the FACS is readily available after financial statements are finalized each year. The OEB intends to leverage this submission to reduce the filing requirements for other regulatory processes, such as in subsequent rate applications.

A template file in Excel format is available for download on the RRR 2.1.5.8 form. The data points outlined below are available on the template.

- Fixed Asset Continuity Schedule (Analogous to Appendix 2-BA from the OEB's Chapter 2 Filing Requirements Appendices)
 - This will provide the APB models with the capital addition information needed and can be used to reduce filing requirements during cost-of-service applications.
- Quantity of equipment installed for the following asset classes
 - Poles, Towers and Fixtures (corresponding to USoA 1830 additions)
 - Line Transformers (corresponding to USoA 1850 additions)
 - Meters (corresponding to USoA 1860 additions)
- General system information
 - Number of stations
 - Number of station transformers
 - MVA of station transformers
 - Total number of poles and towers
 - Total number of line transformers: Report by transformer serial numbers, not by transformer locations. Example: A 3-phase bank counts as three (each transformer has its own serial number).
- Connection and disconnection cost (excludes non-payment costs)
 - Typical residential customer connection cost for overhead and underground service:
 - Typical connection cost as per terms of service or tariff sheet, i.e. the cost to supply a new service and connect a new residential home to the existing system. Replacements are not included. This is expected to be the typical cost for an overhead or underground connection.

- Either estimated or actual costs may be provided based on reasonable efforts. Please indicate which type in the comments.
 - Excludes account setup charges and reconnection cost.
 - Financial assistance eligibility does not affect the reported cost. If free disconnect/connect is offered, report the typical cost incurred.
- Typical residential customer disconnection cost at meter – the typical disconnection cost incurred or charged to customers per the conditions of service to disconnect their supply at the meter. In the case where a free disconnect/connect is offered, the typical cost incurred for electrically driven or paid disconnection is to be reported.
- Typical residential customer disconnection cost at pole/transformer – if the connection service is overhead, this is the associated typical disconnection cost incurred if the disconnection occurred at the pole top or stack of the residential dwelling; if the connection service is underground, this is the typical disconnection cost incurred to disconnect the supply at the pad mounted transformer supplying the residential dwelling.
- Voluntary information regarding poles, towers and fixtures CAPEX
 - New installed poles for filing year (corresponding to USoA 1830)
 - New installed towers for filing year (corresponding to USoA 1830)
 - New installed fixtures for filing year (corresponding to USoA 1830)
- Voluntary information regarding meters CAPEX
 - New installed meters for filing year (corresponding to USoA 1860)
 - New installed warehoused meters for filing year (corresponding to USoA 1860)
- Voluntary information regarding meters OM&A
 - Quantity of meters processed for Measurement Canada for filing year (corresponding to USoA [5065+5175+5310])
 - Quantity of meters repaired for filing year (corresponding to USoA [5065+5175+5310])
- Voluntary information regarding lines OM&A
 - Percentage of cost for overhead primary line for filing year (corresponding to USoA [5020+5025+5040+5045+5090+5095+5125+5130+5145+5150+5155])
 - Percentage of cost for buried primary line for filing year (corresponding to USoA [5020+5025+5040+5045+5090+5095+5125+5130+5145+5150+5155])

New on form

Added clarifications for:

- 1) “Total Number of Line Transformers”,
- 2) Detailed Reporting of “Typical Residential Customer Connection and Disconnection Costs” for **both** Overhead service and Underground service.

Tips

Distributors can access the template file from the RRR 2.1.5.8 form. The completed

template file will be uploaded into the RRR portal under RRR 2.1.5.8. The attachment should not be sent by email/mail to OEB staff or to the Board Secretary's office. In case of any difficulties with the upload, please contact OEB's IT Help at ithelp@oeb.ca.

Format

Please ensure your attachment is in Excel format.

To upload an attachment, click the "+" icon to open the attachment window. Select the paperclip icon and choose the attachment from your file directory. Click the Checkmark icon to return to the form.

Only one version is submitted to the Board. To remove an attached file, select the Checkbox adjacent to the attachment, and select "-" icon to delete the row entry. Save the form using the Checkmark icon, and the "+" icon to reattach a new file will reappear.

Size & path

The file size must be less than 2 GB, and the file name (including path) should be less than 255 characters in order to upload.

Business rule

Must attach an Excel file or the form cannot be processed and accepted by the filing system. On the FACS tab the cells are locked and no rows or columns can be added. Account names can be modified.

2.1.5.8; 0; NOT STARTED; ; APRIL

- Main
- APB

REPORT SUMMARY

REPORTING YEAR 2026	FILING FORM NAME 2.1.5.8	RRR FILING NO 41558
REPORTING PERIOD AND COMPANY NAME [REDACTED]	LICENCE TYPE Distributor	STATUS Not Started
REPORT VERSION 0	EXTENSION GRANTED	EXTENSION DEADLINE
FILING DUE DATE August 31, 2026	FISCAL PERIOD FROM January 01, 2024	FISCAL PERIOD TO December 31, 2024
SUBMITTED ON	SUBMITTER NAME	EXPIRY DATE August 31, 2026

INSTRUCTIONS

The Fixed Asset Continuity Schedule (FACS) (1) is used in distributors' cost of service and custom IR rate applications, and activities/program-based benchmarking (APB) reported under the accounting standard approved for regulatory purposes. The FACS includes the costs and accumulated depreciation of gross fixed assets opening and closing balances, additions and disposals for each year reported in the fixed asset accounts under the Uniform System of Accounts (USoA). Clicking Checkmark at the top of the page 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 Checkmark button.

UPLOAD

Download the E2.1.5.8 spreadsheet by clicking the blue button below, fill it out, then upload it by clicking the + above the grid below

[** CLICK HERE to get E2.1.5.8 spreadsheet template **](#)

ATTACHMENT (0)

Attachment Import Message
There are no records available to display.

FIXED ASSET CONTINUITY SCHEDULE

ACCOUNTING STANDARD		COST		COST		COST		COST		DEPRECIATION		DEPRECIATION
CCA CLASS (2)	OEB ACCOUNT (3)	DESCRIPTION (3)	OPENING BALANCE (8)	RECLASSIFICATION (4)	ADDITIONS (4)	DISPOSALS (6)	CLOSING BALANCE	OPENING BALANCE (8)	ADDITIONS (4)	DISPOSALS (6)	DEPRECIATION	ADDITIONS (4)
[Empty grid for data entry]												

COMMENTS

[Empty comment box]

SUBMIT?

SUBMIT FORM
No

DATA REVISION REQUEST

DATE OF REQUEST REASON FOR THE REVISION STATUS REVISION DEADLINE DATE

2.1.5.8; 0; NOT STARTED; ; APRIL

- Main
- APB

APB

2) Please provide the quantity of equipment installed that corresponds to the capital additions for the three asset types (per USoAs) for the fiscal year in the fields below

ACCOUNT 1830, POLES TOWERS AND FIXTURES	ACCOUNT 1850, LINE TRANSFORMERS	ACCOUNT 1860, METERS
[Input field]	[Input field]	[Input field]

COMMENTS

[Empty comment box]

3) Please provide the total quantity of equipment that existed as installed or in-service within the distributors' system at the end of the fiscal year for each of the asset types (per USoA) listed below

TOTAL NUMBER OF STATIONS	TOTAL NUMBER OF STATION TRANSFORMERS (ACCOUNT 1820)	TOTAL MVA OF STATION TRANSFORMERS (ACCOUNT 1820)
[Input field]	[Input field]	[Input field]
TOTAL NUMBER OF POLES AND TOWERS (ACCOUNT 1830)	TOTAL NUMBER OF LINE TRANSFORMERS (ACCOUNT 1850)	
[Input field]	[Input field]	

COMMENTS

[Empty comment box]

4) Please provide the Residential Customer Basic Connection and Disconnection Cost as listed below

TYPICAL RESIDENTIAL CUSTOMER CONNECTION COST FOR OVERHEAD SERVICE	RESIDENTIAL CUSTOMER BASIC CONNECTION COST FOR UNDERGROUND SERVICE	TYPICAL RESIDENTIAL CUSTOMER DISCONNECTION COST AT METER

TYPICAL RESIDENTIAL CUSTOMER DISCONNECTION COST AT POLE/TRANSFORMER

COMMENTS

VOLUNTARY SECTION 2025 FILING

5) Poles, Towers and Fixtures (CAPEX) - Quantity

NEW INSTALLED POLES FOR FILING YEAR (USOA 1830)	NEW INSTALLED TOWERS FOR FILING YEAR (USOA 1830)	NEW INSTALLED FIXTURES FOR FILING YEAR (USOA 1830)

COMMENTS

6) Meters (CAPEX)

NEW INSTALLED METERS FOR FILING YEAR (USOA 1860)	NEW WAREHOUSE METERS FOR FILING YEAR (USOA 1860)	TOTAL NEW METERS FOR FILING YEAR (USOA 1830)

COMMENTS

7) Meters OM&A

METERS PROCESSED FOR MEASUREMENT CANADA FOR FILING YEAR (USOA [5065+5175+5310])	METERS REPAIRED FOR FILING YEAR (USOA [5065+5175+5310])

COMMENTS

8) Lines OM&A

PERCENTAGE OF COST FOR OVERHEAD PRIMARY LINE FOR FILING YEAR	PERCENTAGE OF COST FOR BURIED PRIMARY LINE FOR FILING YEAR

COMMENTS

2.1.6 – Audited Financial Statements

Content

Distributors are required and expected to have their audited financial statements (AFS) for the preceding calendar year for the corporate entity regulated by the OEB ready for submission by April 30th each year, which is a four-month period after the reporting year end.

New on form

No changes to form.

Tips

The AFS will be uploaded into the RRR portal under RRR 2.1.6. The AFS should not be sent by email/mail to OEB staff or to the Board Secretary's office. In case of any difficulties with the upload, please contact OEB's IT Help at ithelp@oeb.ca.

Format

Please ensure your statements are in searchable PDF format. You may not be able to upload the audited financial statements for the purpose of the filing if the statements are created by scanning from a printer. Word or Excel documents cannot be processed and accepted by the filing system. The PDF file must be generated from a software.

To upload an attachment, click the "+" icon to open the attachment window. Select the paperclip icon and choose the attachment from your file directory. Click the Checkmark icon to return to the form.

Only one version is submitted to the Board. To remove an attached file, select the icon to the left of the attachment. From the right side menu, select "Delete" and then "Yes" in the confirmation window to remove the attachment.

Size & path

The file size must be less than 2 GB, and the file name (including path) should be less than 255 characters in order to upload.

Business rule

Must attach a PDF document or the filing cannot be processed and accepted by the filing system.

2.1.6; 0; WORK-IN-PROGRESS; ; APRIL

REPORT SUMMARY

REPORTING YEAR	FILING FORM NAME	RRR FILING NO
REPORTING PERIOD AND COMPANY NAME	LICENCE TYPE	STATUS
REPORT VERSION	EXTENSION GRANTED	EXTENSION DEADLINE
FILING DUE DATE	FISCAL PERIOD FROM	FISCAL PERIOD TO
SUBMITTED ON	SUBMITTER NAME	EXPIRY DATE

INSTRUCTIONS

Clicking Checkmark at the top of the page 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 Checkmark button.

AUDITED FINANCIAL STATEMENTS (AFS)

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, or where the regulated entity conducts more than one activity regulated by the Board, the distributor shall disclose separately. Please attach a PDF of the audited financial statements. (Maximum size is 2gb) Please attach a searchable PDF of the audited financial statements. You may not be able to upload the audited financial statements for the purpose of the filing if the statements are created by scanning from a printer. Word or Excel documents cannot be submitted. The PDF file must be generated from a software.

<input type="checkbox"/>	ATTACHMENT	ATTACHMENT NAME

- To attach the file, Click the + to the right, then click inside the Attachment field and then click the paperclip
- Maximum length of filename should be less than 255 characters including filepath.
- Only PDF documents can be submitted

SUBMIT?

SUBMIT FORM*

No

2.1.7 – Trial Balance

Content

Trial balance in the Uniform System of Accounts (USoA) format specified in the chart of accounts in Article 210 of the 2012 Accounting Procedures Handbook for Electricity Distributors.

New on form

Following multiple Accounting Orders, the following accounts and sub-accounts were added:

- Account 1508, Sub-account CAM Assets Capital Costs
- Account 1508, Sub-account CAM Assets Depreciation
- Account 1508, Sub-account CAM Assets Accumulated Depreciation
- Account 1508, Sub-account CAM Capital Contributions
- Account 1508, Sub-account CAM Capital Contributions – Amortization
- Account 1508, Sub-account CAM Capital Contributions – Accumulated Amortization
- Account 1520, CAM Financing Charges
- Account 1508, Sub-account DSTDR Variance Account
- Account 1508, Sub-account DSTDR Variance Account, Carrying Charges
- Account 1508, Sub-account DLTRD Variance Account
- Account 1508, Sub-account DLTRD Variance Account, Carrying Charges
- Account 1508, Sub-account ROE Variance Account
- Account 1508, Sub-account ROE Variance Account, Carrying Charges
- Account 1508, Sub-account EVC Rate Implementation Costs
- Account 1508, Sub-account EVC Rate Implementation Costs, Carrying Charges
- Account 1508, Sub-account Extended Horizons Variance Account, Incremental Revenue Requirement Impact
- Account 1508, Sub-account Extended Horizons Variance Account, Carrying Charges

Instructions

Consent statement

The RRR 2.1.7 form will only open after the document asking for “Consent to File with Statistics Canada” is completed.

Go to the “Consent Statement for 2.1.7” annual filing form to submit your consent status by selecting Yes or No; either selection will unlock the 2.1.7 filing form. Select Yes under the Submit dropdown menu and click the Checkmark button at the top of the page to unlock the RRR 2.1.7 filing.

More Information about the [consent form](#) and the [data sharing agreement](#) with Statistics Canada can be found online.

Accounting standard used for reporting the USoA trial balance

Distributors are required to file a trial balance for each financial reporting year by April 30 of the preceding year in the accounting standard used for financial reporting or approved for regulatory purposes by the OEB. Both the audited financial statements and trial balance should consistently align under the same accounting standard for reporting purposes. As most distributors are using IFRS for financial reporting, their USoA trial balance filings are expected to be IFRS-based.

On the input form, distributors will select the type of trial balance based on the accounting standard used:

Canadian GAAP / Accounting Standards for Private Enterprises (ASPE) & US GAAP IFRS / MIFRS for: 1) distributors that have adopted IFRS; 2) distributors that have adopted IFRS and using MIFRS for regulatory purposes upon rebasing their rates through a Cost of Service or Custom IR application.

The accounts of the particular trial balance will be generated on the input form based on the accounting standard selected. Once you have selected the accounting standard and confirmed your accounting standard (by selecting the confirm accounting standard check box), please click the Checkmark button to generate the accounts on the input form. You will not be able to change the accounting standard once you have made your selection.

The structure of the RRR 2.1.7 form consisting of fourteen (14) tabs is provided in the Form Structure section below.

Options for filing the RRR 2.1.7 trial balance in the filing portal

There are two options available to distributors for filing in the RRR 2.1.7 trial balance.

- Option 1 - Distributors can manually enter the values for the account balances, or;
- Option 2 – Distributors can upload a CSV file for the main USoA account balances (i.e. the first 11 tabs) and the main sub-account balances under the “Sub-Accounts” tab. **It is important that the trial balance in the CSV file is verified to be balanced before uploading.** The account balances from the CSV file will populate the input form in real time.

Under either option, the “Group 1 Accounts” tab has to be entered manually, as well as the rate zone-specific tables under the “Sub-Accounts” tab.

How to create and upload a CSV file to the form

If Option 2 is selected, distributors can upload the main trial balance accounts and the sub-accounts by saving an Excel spreadsheet as a CSV file. Please refer to the [OEB's Reporting & Record Keeping webpage](#) for a sample CSV file.

This upload feature is only available for the main USoA balances (i.e. the first 11 tabs) and the main sub-account balances under the “Sub-Accounts” tab. Once the CSV file is

successfully uploaded, the account balances will populate the “Assets”, “Liabilities and Equity”, “Accounts xxxx to xxxx” and “Sub-Accounts” tabs of the form.

Distributors are still required to verify the figures and comply with the business rules in this form. Once uploaded, distributors can still make any required revisions to the values via manual input within the form.

1. On the first worksheet, create three columns for Account Number (Column A), Account Description (Column B), and Amount (Column C). Remove all other worksheets and do not include column headers as a row.

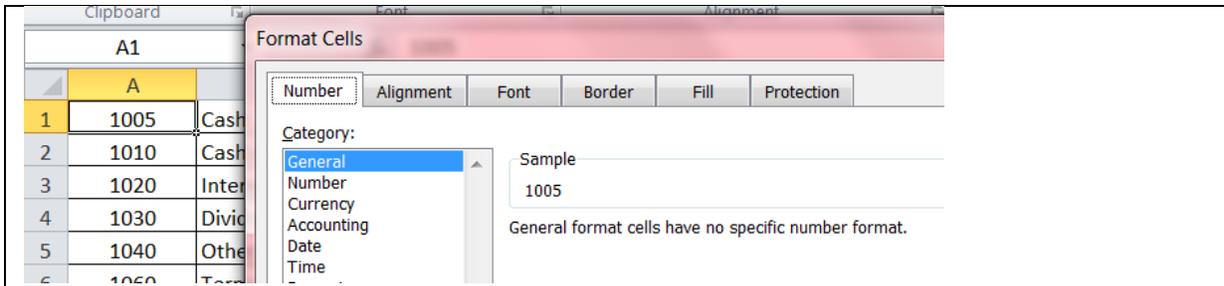
In order to avoid import errors, the description column of the CSV file should exactly match the wording of the Account Description in the form. Extract the year-end balances of the USoA control accounts (to be uploaded onto the Assets, Liabilities and Equity and Accounts tabs) and the sub-account balances (to be uploaded onto the Sub-Accounts tab) in Column C.

	A	B	C
2	1010	Cash Advances and Working Funds	0
3	1020	Interest Special Deposits	0
4	1030	Dividend Special Deposits	0
5	1040	Other Special Deposits	0
6	1060	Term Deposits	0
7	1070	Current Investments	0
8	1100	Customer Accounts Receivable	17844320.1
9	1102	Accounts Receivable - Services	0
10	1104	Accounts Receivable - Recoverable Work	1776192

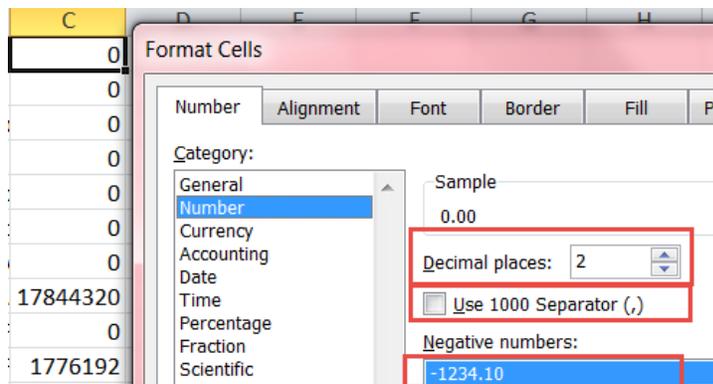
2. Right click on the column and click Format Cells.

	A	B	C
1	1005	Cash	0
2	1010	Cash Advances and Working Funds	0
3	1020	Interest Special Deposits	0
4	1030	Dividend Special Deposits	0
5	1040	Other Special Deposits	0
6	1060	Term Deposits	0
7	1070	Current Investments	0
8	1100	Customer Accounts Receivable	0
9	1102	Accounts Receivable - Services	0
10	1104	Accounts Receivable - Recoverable Work	0
11	1105	Accounts Receivable - Merchandise Jobbing, etc.	0
12	1110	Other Accounts Receivable	0
13	1120	Accrued Utility Revenues	0
14	1130	Accumulated Provision for Uncollectible Accounts--Credit	0
15	1140	Interest and Dividends Receivable	0
16	1150	Rents Receivable	0
17	1170	Notes Receivable	0
18	1180	Prepayments	0

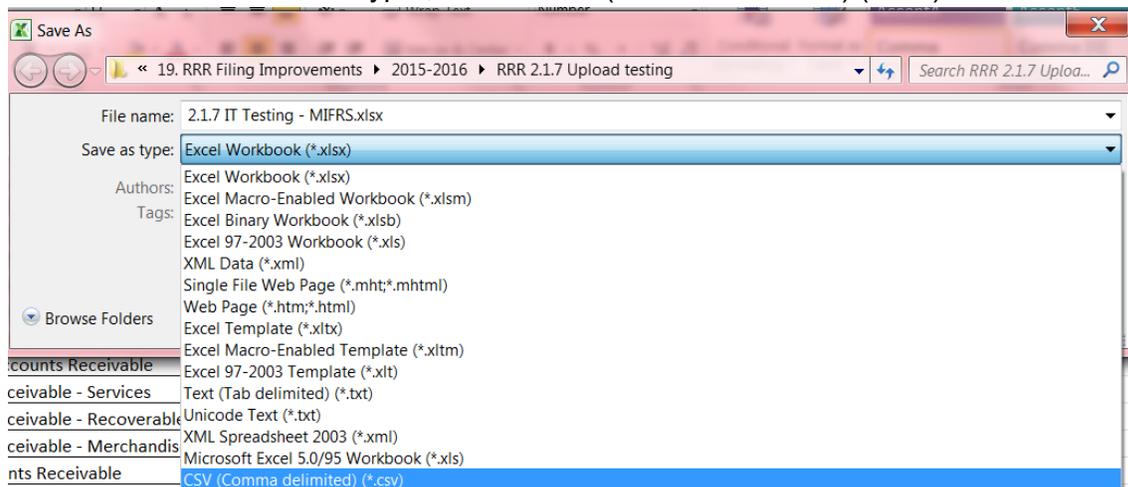
3. For Columns A and B, in the Format Cells menu, click on *General* category on the left-hand side menu.



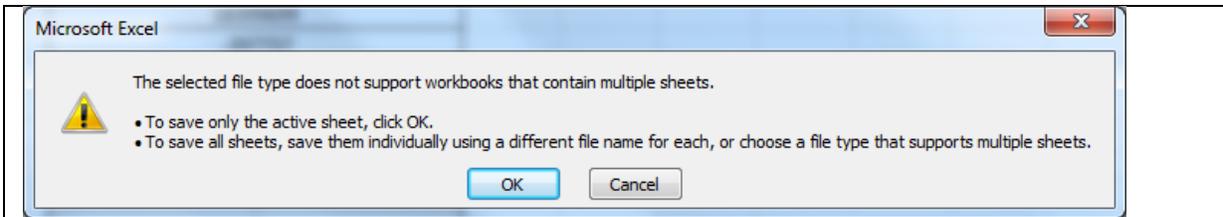
4. For Column C, in the Format Cells menu, click on *Number* category on the left hand side menu. In the “*Decimal places*” field, input 2. Ensure that the checkbox for “*Use 1000 Separator (,)*” is *unchecked*. **There should be no commas and no brackets in Column C.** Click OK.



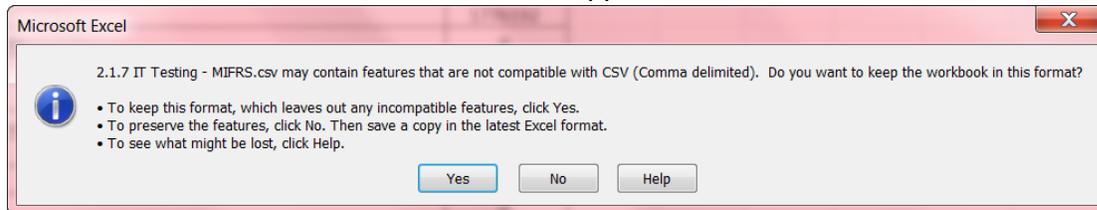
5. Go to File menu, click “Save As” and choose the location in which the file should be saved. Under “Save as type”, select “CSV (Comma delimited) (*.csv)”. Click Save.



6. Click OK if the Warning window shown below appears. Only the first sheet of an Excel file will be converted into a CSV file. (This warning only appears if there are multiple sheets in the Excel)



7. Click Yes when the Information window appears.



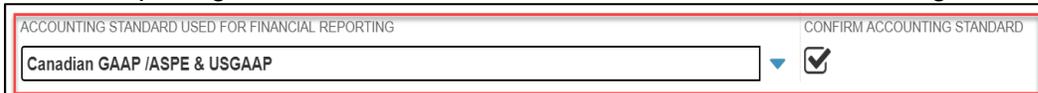
8. Once saved, please close the file. Re-open the CSV file to review the format. **Verify that Column A and B are “General” format and that Column C is “Number” format with 2 decimal places** (refer to steps 3 and 4 if necessary). The information should be displayed as shown below.

	A	B	C
1	1005	Cash	0.00
2	1010	Cash Adva	0.00
3	1020	Interest S	0.00
4	1030	Dividend !	0.00
5	1040	Other Spe	0.00
6	1060	Term Dep	0.00
7	1070	Current In	0.00

9. Log-in to the OEB filing portal. You must submit the consent form before entering the 2.1.7 forms. Details on how to submit the consent form are provided at the top of the RRR 2.1.7 section of this guide. Please disregard this step if the consent form has already been completed.

10. Open the “RRR 2.1.7 Trial Balance” form.

11. Go to the Assets tab. At the top of the Assets tab, verify and confirm the accounting standard that the distributor was approved to use for ratemaking, regulatory accounting and reporting to the OEB. Click on the box to confirm the Accounting Standard.



12. Click the Checkmark at the top of the page to save the form. The accounts will then be generated based on the selected accounting standard.

13. To upload the CSV file, at the bottom toolbar, click on ‘+’ button located in the **“Instructions for Uploading the Main Trial Balance”** section.

INSTRUCTIONS FOR UPLOADING THE MAIN TRIAL BALANCE

Distributors can upload the main trial balance by saving an Excel spreadsheet as a CSV file. This upload feature is available for the USoA control account balances and sub-accounts. After upload, all tabs should be reviewed for completeness before submission. The upload feature will not upload data into the Group 1 Accounts tab. To upload the CSV file, please save an Excel document with the main trial balance accounts and sub-accounts (3 columns for account number, account name and account balances) as .csv file type. Once the CSV file is successfully uploaded, the account balances will populate the Assets, Liabilities and Equity, Income Statement and Sub-Accounts tabs. Distributors are required to verify the uploaded figures and comply with the business rules in this form. Once uploaded, distributors can make revisions to the figures via manual input. Reminder that Group 1 account balances must be submitted manually in the tables provided and will not auto-populate from the uploaded CSV file. [Please refer to the guide for more detailed instructions on how to upload the CSV file.](#)

ATTACHMENT (1) +

Attachment	Date	Extension	Import Message
HONI 217 Upload (2).csv	January 24, 2023 2:40:39 PM	csv	

CURRENT ASSETS

ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/> Cash	1005	0.04
<input type="checkbox"/> Cash Advances and Working Funds	1010	0.00
<input type="checkbox"/> Accounts Receivable for Financial Assistance	1015	0.00
<input type="checkbox"/> Interest Special Deposits	1020	0.00

14. The *Attachment Upload* window will appear. Click on the “paperclip” icon to add the .csv file. Click on the Checkmark button.

ATTACHMENT

ATTACHMENT BINARY

UXOEB REG E2 1 7 ATTACHMENT

Please click Checkmark at the top of the page to save the attachment.

15. The form will be redirected to the Assets tab (first tab of this form) with the uploaded trial balance amounts. The import function will match the account number in the CSV file to the accounts on the form. Please verify the figures that appear on the Assets, Liabilities and Equity, Accounts, Sub-Accounts and Trial Balance Summary tabs.

16. Once the CSV file has been uploaded, refer to the “Import Message” box. If the box is blank, then all the trial balance accounts have been successfully imported. If not, refer to the potential common import message table to troubleshoot the cause of error. If you continue to have technical issues, please contact ithelp@oeb.ca.

ATTACHMENT (1) +

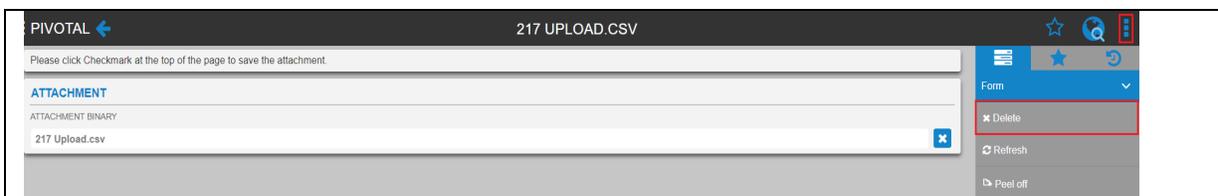
Attachment	Date	Extension	Import Message
217 Upload.csv	January 27, 2023 1:49:44 PM	csv	

	Potential Import Message	Cause of Error
1	Missing primary data row for update.	The 2.1.7 Trial Balance form has an error, and the import cannot be processed. (i.e. has the

		accounting standard been confirmed, 2.1.7 accounts not generated yet)
2	Missing E 2.1.7 information.	The 2.1.7 Trial Balance form has an error, and the import cannot be processed. (i.e. has the accounting standard been confirmed?)
3	Missing attachment file.	The CSV file is either too large or corrupt.
4	Missing attachment information.	The CSV file is not a CSV or the extension is blank.
5	Invalid file type. Only CSV file types are accepted.	The CSV file is not a CSV or the wrong extension.
6	Wrong number of columns in csv file. Cannot update trial accounts.	Incorrect number of columns in the CSV file. There must be 3 columns only.
7	Cannot update trial account data for account number = " + ##### + ". Cannot find Account Number.	No value data for the account in CSV file.
8	Cannot update trial account data for account number = " + ##### + " and account description = " + Description + ". More than 1 account found unable to match description."	Cannot find a unique match for the account number. (i.e. the CSV file has the same account number in multiple rows, thereby it will look to match exact account description.)
9	Cannot update trial account data for account number = " + ##### + " and account description = " + Description + ". More than 1 account and Description found please update the values manually."	More than one Account with the same account number and more than one matching description
10	Input string was not in a correct format	At least one data row in the CSV file is missing either an account number or account description. Please ensure all variables are entered.

17. Distributors can make revisions to the figures on the form via manual input. Alternatively you can upload a revised CSV file (with all trial balance accounts). To do so, you must first delete the current CSV file saved on the form by selecting the icon to the left of the attachment, which will open the upload window. Select "Delete" from the right side menu and "Yes" to confirm. If the side menu is not visible, select the icon resembling 3 dots in the top menu bar; this toggles the side menu on and off. After confirming deletion, you will notice that the trial balance accounts on the form will still have the previous values saved. Follow steps 13 and 14 to upload a revised CSV file and override the previously saved values.





18. Enter the principal and interest balances in the Group 1 Accounts tab manually following the business rules to match with the control account in the trial balance.

19. Once “Final Balancing Factor” in the “Trial Balance Summary and Submit” tab is 0 and all other business rules are met, select “Yes” to submit the form and click the Checkmark button. Verify the submission is complete with the status changing to “Submitted”.



Form Structure

The RRR 2.1.7 input form consists of fourteen (14) tabs. Reporting guidance for each tab is provided below.

1. The Trial Balance tabs

The trial balance data is inputted in three sections as follows:

- 1) Assets,
- 2) Liabilities and Equity and;
- 3) Accounts.

The sum of these account balances entered (excluding Account 3046) should equal 0.

The reporting of items of property, plant and equipment under Assets are to exclude Generation Plant Accounts 1615 to 1685 and Transmission Plant Accounts 1705 to 1745. These accounts are not used for reporting electricity distribution.

2. Sub-Accounts tab

- Distributors should report the balances for specified sub-accounts in the sub-accounts tab. This reporting is applicable to all distributors regardless of reporting standard used for the trial balance (“IFRS / MIFRS” trial balance or the “CGAAP / ASPE / US GAAP”). The option to file sub-account balances by specific rate zones is also available in this tab.
- Please report only sub-account balances in this separate stand-alone tab. The amounts reported for the sub-accounts in this tab are independent of, and are

not “rolled up” or added to, their respective control accounts.

3. 1595 sub-accounts

- The sub-accounts of 1595 are for the transfer and recovery/refund of amounts upon the approved disposition of a deferral or variance account balance. There is a separate sub-account for each year of disposition in rates or the vintage year. When an account balance is transferred to the 1595 recovery/refund account, the “vintage year” sub-account to which it is transferred should correspond to the year in which the disposition rate rider became effective. For example, if the disposition of a deferral / variance account was ordered in rates via an OEB rate order with an effective date for the rate rider of January 1, 2015 or May 1, 2015, the transferred balance should be recorded and reported in the “2015” (vintage year) sub-account of 1595.

4. Group 1 Accounts tab

- Distributors are to input the principal and interest balances separately for each account in the designated fields in this tab. This level of detail enables streamlining of the applications filed for formulaic rate adjustments during an incentive rate-setting period. The option to file Group 1 account balances by specific rate zones is also available in this tab.
- The “Total Balance” column (column 5) of each account must equal the control account balances reported in the “Assets” tabs of this filing.
- The reported Account 1580 balance should include the balances in the Wholesale Market Service, sub-account CBR Class A, and sub-account CBR Class B.

5. Trial Balance Summary and Submit tab

- This filing cannot be submitted unless the Final Total / Balancing Factor is 0.

Tips

General Guidance for Regulatory Reporting under RRR 2.1.7

RRR 2.1.7 requires distributors to submit a trial balance derived from the distributors’ Uniform System of Accounts.

Most distributors’ audited financial statements reported (under RRR 2.1.6 to the OEB) are under International Financial Reporting Standards (IFRS), and some are under Accounting Standards for Private Enterprises (ASPE) or US GAAP. Regardless of the accounting standard used to prepare the audited financial statements, distributors are required to comply with the regulatory accounting framework as set out by the OEB for reporting the RRR 2.1.7 Trial Balance.

If there are differences between financial reporting in the financial statements and regulatory reporting in RRR 2.1.7, hence identification, reconciliation and explanation of these differences should be provided in the Mapping Document filed under RRR 2.1.13.

There are four potential financial statement reporting line items that can cause errors in the reported “Regulatory Net Income” (Account 3046) in the trial balance. These are outlined below. Distributors are expected to take responsibility to ensure these line items are not included in the determination and reporting of the Regulated Net Income, which also affects the reported ROE (RRR 2.1.5.6).

1. Reporting of “Net Movement in Regulatory Balances”

The financial statements may have a line item “Net movement in regulatory balances” in the Statement of Comprehensive Income to reflect the net movement in the regulatory deferral and variance account balances.

For regulatory reporting, the net movement amount is not required to determine the Regulated Net Income (Account 3046) as distributors report the revenues and expenses in accordance with the guidance prescribed in Article 490 of the OEB’s Accounting Procedures Handbook in the trial balance.

Under regulatory reporting for example, there should be no variance between energy sales and cost of power. The sum of the accounts 4006 to 4076 (USoAs related to Energy Sales) should equal the sum of the accounts 4705 to 4751 (USoAs related to Cost of Power). As such, there should be no reported profit or loss for the commodity reflected in the Regulated Net Income because any variance is reported in Account 1588.

2. Reporting of “Other Comprehensive Income”

An item reported in Other Comprehensive Income (OCI) for financial reporting should be classified as an OCI line item for RRR 2.1.7 regulatory reporting in the 7000 series accounts. These accounts used to derive Comprehensive Income are not included in Regulated Net Income (Account 3046). Distributors should ensure OCI items are not included in the determination of the Regulated Net Income.

For the Balance Sheet, note that the current year’s OCI plus the prior years’ accumulated OCI is required to be reported in Account 3090 “Accumulated Other Comprehensive Income”.

3. Reporting of “Deferred Taxes”

Items classified and disclosed as Deferred tax expense for financial reporting should be reported in Account 6115 Provision for Deferred Taxes – Income Statement.

If deferred tax expense is classified and presented in Other Comprehensive Income for financial reporting, it should be reported in Account 7025 Deferred Taxes – Other

Comprehensive Income and is not included in the determination of the Regulated Net Income.

4. Reporting of Correct “OM&A” and “Classifications”

OEB staff conducted a sector-wide review and assessment of the OM&A account balances reported in USoA trial balance. The scope of the review covered the 2015-2017 reporting period. OEB staff observed inconsistent practices among distributors in relation to account usage and the reporting of OM&A balances, which were not in accordance with Accounting Procedures Handbook (APH) guidance. The correct application of the APH’s accounting rules, policies and procedures are paramount to ensure that the underlying reported data produce reliable and comparable results across the sector. As such, the proper itemization and classification of OM&A expenses is imperative.

The key findings from OEB staff’s review are discussed below. The OEB expects distributors to adopt procedures to improve their reporting in these areas.

Limited use of OM&A Accounts and numerous Nil balances

- There are 130 OM&A accounts available for use and reporting in the trial balance. Only a small number of accounts were used, which is a clear indication of incorrect classification of transactions necessary to ensure the proper recording of costs in the appropriate OM&A accounts. In addition, there were numerous accounts with zero balances.
- Article 220 of the APH, which provides account descriptions for classification purposes, should be applied for the recording of transactions to ensure the full usage of all potential accounts.

Extensive use of and large balances reported in miscellaneous OM&A accounts

- The four miscellaneous OM&A accounts (5085, 5340, 5425 and 5665) in the USoAs are intended for limited use for reporting immaterial costs or amounts that otherwise could not be classified or reported in the main OM&A activities accounts.
- Distributors are encouraged to improve their cost tracking capabilities to reduce miscellaneous balances.

Incorrect classifications / itemizations of costs in OM&A accounts

- Costs incurred in relation to distribution station equipment, lines and feeders activities were not consistently separated for reporting in the specified operation and maintenance accounts.
- Inconsistent separation of distinct metering costs between meter operations (Account 5065) and maintenance (Account 5175).
- Inconsistent separation of underground and overhead for operating and maintenance costs.
- Pension expense reporting is inconsistent across the sector. It appears that not

all distributors are following the APH guidance to allocate and charge pension costs to applicable accounts. There is a need for the consistent application of reporting labour and burden costs in specified OM&A and CWIP accounts.

- The costs of contractors' work were not consistently reported. Some distributors reported contractor costs in Account 5630, Outside Services Employed, whereas others correctly reported the costs incurred based on the nature of the work performed in relation to operations, maintenance or administrative account classifications of the APH.

Data input sequence

- If manually entering the account balances in the input form, complete the Accounts tabs 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.
- Complete the Assets tab and the Liabilities and Equity tab after the Accounts tabs are complete. This will ensure fewer error messages on saving during the process of entry, before the input is complete on all tabs.

Business rules in this form

- Sum of accounts
1005 +1010 +1020 +1030 +1040 +1060+ 1070
("cash & equivalents") cannot be less than 0 as a negative amount for these accounts should be reported as a liability. Please reclassify the negative balance in Accounts 1005-1070 to Account 2225 Notes and Loans Payable.
- Sum of accounts 1200 and 1210 (intercompany receivables) cannot be less than 0 as any credit balances should be reported as a payable. Please reclassify this credit balance in either Account 2240 or Account 2242.
- Sum of accounts 2240 and 2242 (intercompany payables) cannot be greater than 0 as any debit balances should be reported as a receivable. Please reclassify this debit balance in either Account 1200 or Account 1210.
- The absolute value of Account 4080 must match the total Annual Billings reported in the RRR 2.1.5.4 form.

**Canadian GAAP / Accounting Standards for Private Enterprises (ASPE) / US
GAAP Trial Balance**

- Assets
- Assets (2)
- Assets (3)
- Liabilities and Equity
- Liabilities and Equity (2)
- Accounts 4006-4245
- Accounts 4305-4640

ASSETS

REPORT SUMMARY

REPORTING YEAR	FILING FORM NAME	RRR FILING NO
REPORTING PERIOD AND COMPANY NAME	LICENCE TYPE	STATUS
REPORT VERSION	EXTENSION GRANTED	EXTENSION DEADLINE
FILING DUE DATE	FISCAL PERIOD FROM	FISCAL PERIOD TO
SUBMITTED ON	SUBMITTER NAME	EXPIRY DATE

INSTRUCTIONS FOR THE ACCOUNTING STANDARD

The RRR 2.1.7 Trial Balance form provides two separate trial balances, as shown in the "Accounting Standard" drop-down menu below. This filing is based on the chart of accounts (Article 210) in the revised 2012 Accounting Procedures Handbook.

For the 2016 reporting year, distributors are required to file a trial balance based on the accounting standard used for financial reporting or approved for regulatory purposes by the OEB (e.g., US GAAP). Both the audited financial statements and trial balance should consistently align under the same accounting standard for reporting purposes.

On the input form, distributors will select the type of trial balance for use based on the accounting standard used from the following menu:

- Canadian GAAP / Accounting Standards for Private Enterprises (ASPE) & US GAAP
- IFRS / MIFRS for: 1) distributors that have adopted IFRS, or 2) distributors that have adopted IFRS and using MIFRS for regulatory purposes upon rebasing their rates through a Cost of Service application. The accounts of the particular trial balance will be generated on the input form based on the accounting standard selected.

Once you have selected the accounting standard and confirmed your accounting standard (by selecting the confirm accounting standard check box), please click Checkmark at the top of the page to generate the accounts on the input form.

You will not be able to change the accounting standard once you have made your selection.

ACCOUNTING STANDARD USED FOR FINANCIAL REPORTING	CONFIRM ACCOUNTING STANDARD
Canadian GAAP /ASPE & USGAAP	<input checked="" type="checkbox"/>

- Accounts 4705-5096
- Accounts 5105-5425
- Accounts 5505-6045
- Accounts 6105-7030
- Sub-Accounts
- Group 1 Accounts
- Trial Balance Summary and Submit

GENERAL INSTRUCTIONS

- Debit amounts are reported as positive numbers and credit amounts are reported as negative numbers.
- Account values are auto-populated to 0. To delete a value that should have been blank you must delete the value and enter 0.
- 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.
- Clicking Checkmark at the top of the page 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 Checkmark button.
- The Print All button will print all tabs.
- The reporting of sub-accounts is required in the "Sub-Accounts" tab. The reporting includes all Board-approved sub-accounts.
- 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.

INSTRUCTIONS FOR UPLOADING THE MAIN TRIAL BALANCE

Distributors can upload the main trial balance by saving an Excel spreadsheet as a CSV file. This upload feature is available for the USoA control account balances and sub-accounts. After upload, all tabs should be reviewed for completeness before submission. The upload feature will not upload data into the Group 1 Accounts tab.

To upload the CSV file, please save an Excel document with the main trial balance accounts and sub-accounts (3 columns for account number, account name and account balances) as .csv file type. Once the CSV file is successfully uploaded, the account balances will populate the Assets, Liabilities and Equity, Income Statement and Sub-Accounts tabs. Distributors are required to verify the uploaded figures and comply with the business rules in this form. Once uploaded, distributors can make revisions to the figures via manual input. Reminder that Group 1 account balances must be submitted manually in the tables provided and will not auto-populate from the uploaded CSV file. [Please refer to the guide for more detailed instructions on how to upload the CSV file.](#)

ATTACHMENT (0)

<input type="checkbox"/>	Attachment	Date	Extension	Import Message

There are no records available to display.

CURRENT ASSETS

<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Cash	1005	0.00
<input type="checkbox"/>	Cash Advances and Working Funds	1010	0.00
<input type="checkbox"/>	Accounts Receivable for Financial Assistance	1015	0.00
<input type="checkbox"/>	Interest Special Deposits	1020	0.00
<input type="checkbox"/>	Dividend Special Deposits	1030	0.00
<input type="checkbox"/>	Other Special Deposits	1040	0.00
<input type="checkbox"/>	Term Deposits	1060	0.00
<input type="checkbox"/>	Current Investments	1070	0.00
<input type="checkbox"/>	Customer Accounts Receivable	1100	0.00
<input type="checkbox"/>	Accounts Receivable - Services	1102	0.00
<input type="checkbox"/>	Accounts Receivable - Recoverable Work	1104	0.00

INVENTORY

<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Fuel Stock	1305	0.00
<input type="checkbox"/>	Plant Materials and Operating Suppli...	1330	0.00
<input type="checkbox"/>	Merchandise	1340	0.00
<input type="checkbox"/>	Other Materials and Supplies	1350	0.00

NON-CURRENT ASSETS			
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Long Term Investments in Non-Associated Companies	1405	0.00
<input type="checkbox"/>	Long Term Receivable - Street Lighting Transfer	1408	0.00
<input type="checkbox"/>	Other Special or Collateral Funds	1410	0.00
<input type="checkbox"/>	Sinking Funds	1415	0.00
<input type="checkbox"/>	Unamortized Debt Expense	1425	0.00
<input type="checkbox"/>	Unamortized Discount on Long-Term Debt--Debit	1445	0.00
<input type="checkbox"/>	Unamortized Deferred Foreign Currency Translation Gains and Los...	1455	0.00
<input type="checkbox"/>	Other Non-Current Assets	1460	0.00
<input type="checkbox"/>	O.M.E.R.S. Past Service Costs	1465	0.00
<input type="checkbox"/>	Past Service Costs - Employee Future Benefits	1470	0.00
<input type="checkbox"/>	Past Service Costs - Other Pension Plans	1475	0.00

ASSETS (2)			
OTHER ASSETS AND DEFERRED CHARGES			
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Unrecovered Plant and Regulatory Study Costs	1505	0.00
<input type="checkbox"/>	Other Regulatory Assets	1508	0.00
<input type="checkbox"/>	Impacts Arising from the COVID-19 Emergency	1509	0.00
<input type="checkbox"/>	Preliminary Survey and Investigation Charges	1510	0.00
<input type="checkbox"/>	Emission Allowance Inventory	1515	0.00
<input type="checkbox"/>	Emission Allowances Withheld	1516	0.00
<input type="checkbox"/>	RCVARetail	1518	0.00
<input type="checkbox"/>	Special Purpose Charge Assessment Variance Account	1521	0.00
<input type="checkbox"/>	Pension & OPEB Forecast Accrual versus Actual Cash Paymen...	1522	0.00
<input type="checkbox"/>	Miscellaneous Deferred Debits	1525	0.00
<input type="checkbox"/>	Deferred Losses from Disposition of Utility Plant	1530	0.00
ELECTRIC PLANT AND SERVICE - DETAILED			
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
A.INTANGIBLE PLANT			
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Organization	1606	0.00
<input type="checkbox"/>	Franchises and Consents	1608	0.00
<input type="checkbox"/>	Miscellaneous Intangible Pl...	1610	0.00

B.GENERATION PLANTS			
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Land	1615	0.00
<input type="checkbox"/>	Land Rights	1616	0.00
<input type="checkbox"/>	Buildings and Fixtures	1620	0.00
<input type="checkbox"/>	Leasehold Improvements	1630	0.00
<input type="checkbox"/>	Boiler Plant Equipment	1635	0.00
<input type="checkbox"/>	Engines and Engine-Driven Generators	1640	0.00
<input type="checkbox"/>	Turbogenerator Units	1645	0.00
<input type="checkbox"/>	Reservoirs, Dams and Waterways	1650	0.00
<input type="checkbox"/>	Water Wheels, Turbines and Generators	1655	0.00
<input type="checkbox"/>	Roads, Railroads and Bridges	1660	0.00
<input type="checkbox"/>	Fuel Holders, Producers and Accessori...	1665	0.00

ASSETS (3)			
C.TRANSMISSION PLANT			
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Land	1705	0.00
<input type="checkbox"/>	Land Rights	1706	0.00
<input type="checkbox"/>	Buildings and Fixtures	1708	0.00
<input type="checkbox"/>	Leasehold Improvements	1710	0.00
<input type="checkbox"/>	Station Equipment	1715	0.00
<input type="checkbox"/>	Towers and Fixtures	1720	0.00
<input type="checkbox"/>	Poles and Fixtures	1725	0.00
<input type="checkbox"/>	Overhead Conductors and Devices	1730	0.00
<input type="checkbox"/>	Underground Conduit	1735	0.00
<input type="checkbox"/>	Underground Conductors and Devic...	1740	0.00
<input type="checkbox"/>	Roads and Trails	1745	0.00

Liabilities and Equity (2)		D.DISTRIBUTION PLANT		
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT	
<input checked="" type="checkbox"/>	Land	1805	0.00	
<input type="checkbox"/>	Land Rights	1806	0.00	
<input type="checkbox"/>	Buildings and Fixtures	1808	0.00	
<input type="checkbox"/>	Leasehold Improvements	1810	0.00	
<input type="checkbox"/>	Transformer Station Equipment - Normally Primary above 5...	1815	0.00	
<input type="checkbox"/>	Distribution Station Equipment - Normally Primary below 50 ...	1820	0.00	
<input type="checkbox"/>	Storage Battery Equipment	1825	0.00	
<input type="checkbox"/>	Poles, Towers and Fixtures	1830	0.00	
<input type="checkbox"/>	Overhead Conductors and Devices	1835	0.00	
<input type="checkbox"/>	Underground Conduit	1840	0.00	
<input type="checkbox"/>	Underground Conductors and Devices	1845	0.00	

Accounts 5105-5425		E.GENERAL PLANT		
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT	
<input checked="" type="checkbox"/>	Land	1905	0.00	
<input type="checkbox"/>	Land Rights	1906	0.00	
<input type="checkbox"/>	Buildings and Fixtures	1908	0.00	
<input type="checkbox"/>	Leasehold Improvements	1910	0.00	
<input type="checkbox"/>	Office Furniture and Equipment	1915	0.00	
<input type="checkbox"/>	Computer Equipment - Hardware	1920	0.00	
<input type="checkbox"/>	Computer Software	1925	0.00	
<input type="checkbox"/>	Transportation Equipment	1930	0.00	
<input type="checkbox"/>	Stores Equipment	1935	0.00	
<input type="checkbox"/>	Tools, Shop and Garage Equipment	1940	0.00	
<input type="checkbox"/>	Measurement and Testino Euioment	1945	0.00	

Group 1 Accounts		OTHER CAPITAL ASSETS		
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT	
<input type="checkbox"/>	Property Under Capital Leases	2005	0.00	
<input type="checkbox"/>	Electric Plant Purchased or Sold	2010	0.00	
<input type="checkbox"/>	Experimental Electric Plant Unclassified	2020	0.00	
<input type="checkbox"/>	Electric Plant and Equipment Leased to Others	2030	0.00	
<input type="checkbox"/>	Electric Plant Held for Future Use	2040	0.00	
<input type="checkbox"/>	Completed Construction Not Classified--Electric	2050	0.00	
<input type="checkbox"/>	Construction Work in Progress--Electric	2055	0.00	
<input type="checkbox"/>	Electric Plant Acquisition Adjustment	2060	0.00	
<input type="checkbox"/>	Other Electric Plant Adjustment	2065	0.00	
<input type="checkbox"/>	Other Utility Plant	2070	0.00	
<input type="checkbox"/>	Non-Utiliv Property Owned or Under Capital Leas...	2075	0.00	

ACCUMULATED AMORTIZATION			
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Accumulated Amortization of Electric Utility Plan - PP&E	2105	0.00
<input type="checkbox"/>	Accumulated Amortization of Electric Utility Plan - Intangibles	2120	0.00
<input type="checkbox"/>	Accumulated Amortization of Electric Plant Acquisition Adjustm...	2140	0.00
<input type="checkbox"/>	Accumulated Amortization of Other Utility Plant	2160	0.00
<input type="checkbox"/>	Accumulated Amortization of Non-Utility Property	2180	0.00

Assets		LIABILITIES AND EQUITY		
Clicking Checkmark at the top of the page 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 Checkmark button.				
CURRENT LIABILITIES				
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT	
<input type="checkbox"/>	Accounts Payable	2205	0.00	
<input type="checkbox"/>	Customer Credit Balances	2208	0.00	
<input type="checkbox"/>	Current Portion of Customer Deposits	2210	0.00	
<input type="checkbox"/>	Dividends Declared	2215	0.00	
<input type="checkbox"/>	Miscellaneous Current and Accrued Liabilities	2220	0.00	
<input type="checkbox"/>	Notes and Loans Payable	2225	0.00	
<input type="checkbox"/>	Accounts Payable to Associated Companies	2240	0.00	
<input type="checkbox"/>	Notes Payable to Associated Companies	2242	0.00	
<input type="checkbox"/>	Debt Retirement Charges(DRC) Payable	2250	0.00	
<input type="checkbox"/>	Transmission Charges Payable	2252	0.00	
<input type="checkbox"/>	Electrical Safelv Authority Fees Pavalbe	2254	0.00	

NON-CURRENT LIABILITIES			
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Accumulated Provision for Injuries and Damages	2305	0.00
<input type="checkbox"/>	Employee Future Benefits	2306	0.00
<input type="checkbox"/>	Other Pensions - Past Service Liability	2308	0.00
<input type="checkbox"/>	Vested Sick Leave Liability	2310	0.00
<input type="checkbox"/>	Accumulated Provision for Rate Refunds	2315	0.00
<input type="checkbox"/>	Other Miscellaneous Non-Current Liabilities	2320	0.00
<input type="checkbox"/>	Obligations Under Capital Lease--Non-Current	2325	0.00
<input type="checkbox"/>	Development Charge Fund	2330	0.00
<input type="checkbox"/>	Long Term Customer Deposits	2335	0.00
<input type="checkbox"/>	Collateral Funds Liability	2340	0.00
<input type="checkbox"/>	Unamortized Premium on Long Term Debt	2345	0.00
OTHER LIABILITIES AND DEFERRED CREDITS			
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Other Regulatory Liabilities	2405	0.00
<input type="checkbox"/>	Deferred Gains from Disposition of Utility Pl...	2410	0.00
<input type="checkbox"/>	Unamortized Gain on Reacquired Debt	2415	0.00
<input type="checkbox"/>	Other Deferred Credits	2425	0.00
<input type="checkbox"/>	Accrued Rate-Payer Benefit	2435	0.00

LONG TERM DEBT			
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Debentures Outstanding - Long Term Portion	2505	0.00
<input type="checkbox"/>	Debenture Advances	2510	0.00
<input type="checkbox"/>	Reacquired Bonds	2515	0.00
<input type="checkbox"/>	Other Long Term Debt	2520	0.00
<input type="checkbox"/>	Term Bank Loans - Long Term Portion	2525	0.00
<input type="checkbox"/>	Ontario Hydro Debt Outstanding - Long Term Porti...	2530	0.00
<input type="checkbox"/>	Advances from Associated Companies	2550	0.00

LIABILITIES AND EQUITY (2)			
SHAREHOLDERS' EQUITY			
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Common Shares Issued	3005	0.00
<input type="checkbox"/>	Preference Shares Issued	3008	0.00
<input type="checkbox"/>	Contributed Surplus	3010	0.00
<input type="checkbox"/>	Donations Received	3020	0.00
<input type="checkbox"/>	Development Charges Transferred to Equity	3022	0.00
<input type="checkbox"/>	Capital Stock Held in Treasury	3026	0.00
<input type="checkbox"/>	Miscellaneous Paid-In Capital	3030	0.00
<input type="checkbox"/>	Installments Received on Capital Stock	3035	0.00
<input type="checkbox"/>	Appropriated Retained Earnings	3040	0.00
<input type="checkbox"/>	Unappropriated Retained Earnings	3045	0.00
<input type="checkbox"/>	Appropriations of Retained Earnings - Current Peri...	3047	0.00
SHAREHOLDERS EQUITY ACCT 3046			
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Balance Transferred From Inco...	3046	0.00

Assets

ACCOUNTS 4006-4245

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SALES OF ELECTRICITY

<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Residential Energy Sales	4006	0.00
<input type="checkbox"/>	Commercial Energy Sales	4010	0.00
<input type="checkbox"/>	Industrial Energy Sales	4015	0.00
<input type="checkbox"/>	Energy Sales to Large Users	4020	0.00
<input type="checkbox"/>	Street Lighting Energy Sales	4025	0.00
<input type="checkbox"/>	Sentinel Lighting Energy Sales	4030	0.00
<input type="checkbox"/>	General Energy Sales	4035	0.00
<input type="checkbox"/>	Other Energy Sales to Public Authoriti...	4040	0.00
<input type="checkbox"/>	Revenue Adjustment	4050	0.00
<input type="checkbox"/>	Energy Sales for Resale	4055	0.00
<input type="checkbox"/>	Interdepartmental Enerov Sales	4060	0.00

REVENUE FROM SERVICES-DISTRIBUTION

<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Distribution Services Revenue	4080	0.00
<input type="checkbox"/>	Retail Services Revenues	4082	0.00
<input type="checkbox"/>	Service Transaction Requests (STR) Re...	4084	0.00
<input type="checkbox"/>	SSS Administration Revenue	4086	0.00
<input type="checkbox"/>	Electric Services Incidental to Energy Sal...	4090	0.00

Accounts 4006-4245

Accounts 4305-4640

Accounts 4705-5096

Assets (2)

Accounts 5105-5425

Assets (3)

Accounts 5505-6045

Accounts 6105-7030

Sub-Accounts

REVENUE FROM SERVICES-TRANSMISSION

<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Transmission Charges Reven...	4105	0.00
<input type="checkbox"/>	Transmission Services Reven...	4110	0.00

OTHER OPERATING REVENUES

<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Interdepartmental Rents	4205	0.00
<input type="checkbox"/>	Rent from Electric Property	4210	0.00
<input type="checkbox"/>	Other Utility Operating Income	4215	0.00
<input type="checkbox"/>	Other Electric Revenues	4220	0.00
<input type="checkbox"/>	Late Payment Charges	4225	0.00
<input type="checkbox"/>	Sales of Water and Water Power	4230	0.00
<input type="checkbox"/>	Miscellaneous Service Revenues	4235	0.00
<input type="checkbox"/>	Provision for Rate Refunds	4240	0.00
<input type="checkbox"/>	Government Assistance Directly Credited to Inco...	4245	0.00

Assets

ACCOUNTS 4305-4640

OTHER INCOME / DEDUCTIONS

<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Regulatory Debits	4305	0.00
<input type="checkbox"/>	Regulatory Credits	4310	0.00
<input type="checkbox"/>	Revenues from Electric Plant Leased to Others	4315	0.00
<input type="checkbox"/>	Expenses of Electric Plant Leased to Others	4320	0.00
<input type="checkbox"/>	Special Purpose Charge Recovery	4324	0.00
<input type="checkbox"/>	Revenues from Merchandise Jobbing, Etc.	4325	0.00
<input type="checkbox"/>	Costs and Expenses of Merchandising Jobbing, Etc.	4330	0.00
<input type="checkbox"/>	Profits and Losses from Financial Instrument Hedges	4335	0.00
<input type="checkbox"/>	Profits and Losses from Financial Instrument Investments	4340	0.00
<input type="checkbox"/>	Gains from Disposition of Future Use Utility Plant	4345	0.00
<input type="checkbox"/>	Losses from Disposition of Future Use Utility Plant	4350	0.00

INVESTMENT INCOME

<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Interest and Dividend Income	4405	0.00
<input type="checkbox"/>	Equity in Earnings of Subsidiary Compan...	4415	0.00

Accounts 4006-

GENERATION EXPENSES - OPERATION			
	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Operation Supervision and Engineering	4505	0.00
<input type="checkbox"/>	Fuel	4510	0.00
<input type="checkbox"/>	Steam Expense	4515	0.00
<input type="checkbox"/>	Steam From Other Sources	4520	0.00
<input type="checkbox"/>	Steam Transferred--Credit	4525	0.00
<input type="checkbox"/>	Electric Expense	4530	0.00
<input type="checkbox"/>	Water For Power	4535	0.00
<input type="checkbox"/>	Water Power Taxes	4540	0.00
<input type="checkbox"/>	Hydraulic Expenses	4545	0.00
<input type="checkbox"/>	Generation Expense	4550	0.00
<input type="checkbox"/>	Miscellaneous Power Generation Expens...	4555	0.00

GENERATION EXPENSES - MAINTENANCE			
	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Maintenance Supervision and Engineering	4605	0.00
<input type="checkbox"/>	Maintenance of Structures	4610	0.00
<input type="checkbox"/>	Maintenance of Boiler Plant	4615	0.00
<input type="checkbox"/>	Maintenance of Electric Plant	4620	0.00
<input type="checkbox"/>	Maintenance of Reservoirs, Dams and Waterways	4625	0.00
<input type="checkbox"/>	Maintenance of Water Wheels, Turbines and Generat...	4630	0.00
<input type="checkbox"/>	Maintenance of Generating and Electric Plant	4635	0.00
<input type="checkbox"/>	Maintenance of Miscellaneous Power Generation Plant	4640	0.00

ACCOUNTS 4705-5096			
OTHER POWER SUPPLY EXPENSES			
	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Power Purchased	4705	0.00
<input type="checkbox"/>	Charges - Global Adjustment	4707	0.00
<input type="checkbox"/>	Charges-WMS	4708	0.00
<input type="checkbox"/>	Cost of Power Adjustments	4710	0.00
<input type="checkbox"/>	Charges-One-Time	4712	0.00
<input type="checkbox"/>	Charges-NW	4714	0.00
<input type="checkbox"/>	System Control and Load Dispatching	4715	0.00
<input type="checkbox"/>	Charges-CN	4716	0.00
<input type="checkbox"/>	Other Expenses	4720	0.00
<input type="checkbox"/>	Competition Transition Expense	4725	0.00
<input type="checkbox"/>	Charges - LV	4750	0.00

TRANSMISSION EXPENSES - OPERATION			
	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Operation Supervision and Engineering	4805	0.00
<input type="checkbox"/>	Load Dispatching	4810	0.00
<input type="checkbox"/>	Station Buildings and Fixtures Expenses	4815	0.00
<input type="checkbox"/>	Transformer Station Equipment - Operating Labour	4820	0.00
<input type="checkbox"/>	Transformer Station Equipment - Operating Supplies and Expe...	4825	0.00
<input type="checkbox"/>	Overhead Line Expenses	4830	0.00
<input type="checkbox"/>	Underground Line Expenses	4835	0.00
<input type="checkbox"/>	Transmission of Electricity by Others	4840	0.00
<input type="checkbox"/>	Miscellaneous Transmission Expense	4845	0.00
<input type="checkbox"/>	Rents	4850	0.00

TRANSMISSION EXPENSES - MAINTENANCE			
	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Maintenance Supervision and Engineering	4905	0.00
<input type="checkbox"/>	Maintenance of Transformer Station Buildings and Fixtures	4910	0.00
<input type="checkbox"/>	Maintenance of Transformer Station Equipment	4916	0.00
<input type="checkbox"/>	Maintenance of Towers, Poles and Fixtures	4930	0.00
<input type="checkbox"/>	Maintenance of Overhead Conductors and Devices	4935	0.00
<input type="checkbox"/>	Maintenance of Overhead Lines - Right of Way	4940	0.00
<input type="checkbox"/>	Maintenance of Overhead Lines - Roads and Trails Repairs	4945	0.00
<input type="checkbox"/>	Maintenance of Overhead Lines - Snow Removal from Roads and Tr...	4950	0.00
<input type="checkbox"/>	Maintenance of Underground Lines	4960	0.00
<input type="checkbox"/>	Maintenance of Miscellaneous Transmission Plant	4965	0.00

DISTRIBUTION EXPENSES - OPERATION			
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Operation Supervision and Engineering	5005	0.00
<input type="checkbox"/>	Load Dispatching	5010	0.00
<input type="checkbox"/>	Station Buildings and Fixtures Expense	5012	0.00
<input type="checkbox"/>	Transformer Station Equipment - Operation Labour	5014	0.00
<input type="checkbox"/>	Transformer Station Equipment - Operation Supplies and Expenses	5015	0.00
<input type="checkbox"/>	Distribution Station Equipment - Operation Labour	5016	0.00
<input type="checkbox"/>	Distribution Station Equipment - Operation Supplies and Expenses	5017	0.00
<input type="checkbox"/>	Overhead Distribution Lines and Feeders - Operation Labour	5020	0.00
<input type="checkbox"/>	Overhead Distribution Lines and Feeders - Operation Supplies and Expenses	5025	0.00
<input type="checkbox"/>	Overhead Subtransmission Feeders - Operation	5030	0.00
<input type="checkbox"/>	Overhead Distribution Transformers- Operation	5035	0.00

ACCOUNTS 5105-5425			
DISTRIBUTION EXPENSES - MAINTENANCE			
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Maintenance Supervision and Engineering	5105	0.00
<input type="checkbox"/>	Maintenance of Buildings and Fixtures - Distribution Statio...	5110	0.00
<input type="checkbox"/>	Maintenance of Transformer Station Equipment	5112	0.00
<input type="checkbox"/>	Maintenance of Distribution Station Equipment	5114	0.00
<input type="checkbox"/>	Maintenance of Poles, Towers and Fixtures	5120	0.00
<input type="checkbox"/>	Maintenance of Overhead Conductors and Devices	5125	0.00
<input type="checkbox"/>	Maintenance of Overhead Services	5130	0.00
<input type="checkbox"/>	Overhead Distribution Lines and Feeders - Right of Way	5135	0.00
<input type="checkbox"/>	Maintenance of Underground Conduit	5145	0.00
<input type="checkbox"/>	Maintenance of Underground Conductors and Devices	5150	0.00
<input type="checkbox"/>	Maintenance of Underoround Services	5155	0.00
OTHER EXPENSES			
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Purchase of Transmission and System Servic...	5205	0.00
<input type="checkbox"/>	Transmission Charges	5210	0.00
<input type="checkbox"/>	Transmission Charges Recovered	5215	0.00

BILLING AND COLLECTING			
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Supervision	5305	0.00
<input type="checkbox"/>	Meter Reading Expense	5310	0.00
<input type="checkbox"/>	Customer Billing	5315	0.00
<input type="checkbox"/>	Collecting	5320	0.00
<input type="checkbox"/>	Collecting- Cash Over and Short	5325	0.00
<input type="checkbox"/>	Collection Charges	5330	0.00
<input type="checkbox"/>	Bad Debt Expense	5335	0.00
<input type="checkbox"/>	Miscellaneous Customer Accounts Expens...	5340	0.00
COMMUNITY RELATIONS			
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Supervision	5405	0.00
<input type="checkbox"/>	Community Relations - Sundry	5410	0.00
<input type="checkbox"/>	Energy Conservation	5415	0.00
<input type="checkbox"/>	Community Safety Program	5420	0.00
<input type="checkbox"/>	Miscellaneous Customer Service and Informational Expens...	5425	0.00

ACCOUNTS 5505-6045			
SALES EXPENSES			
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Supervision	5505	0.00
<input type="checkbox"/>	Demonstrating and Selling Expen...	5510	0.00
<input type="checkbox"/>	Advertising Expense	5515	0.00
<input type="checkbox"/>	Miscellaneous Sales Expense	5520	0.00
ADMINISTRATION AND GENERAL EXPENSES			
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Executive Salaries and Expenses	5605	0.00
<input type="checkbox"/>	Management Salaries and Expenses	5610	0.00
<input type="checkbox"/>	General Administrative Salaries and Expenses	5615	0.00
<input type="checkbox"/>	Office Supplies and Expenses	5620	0.00
<input type="checkbox"/>	Administrative Expense Transferred/Credit	5625	0.00
<input type="checkbox"/>	Outside Services Employed	5630	0.00
<input type="checkbox"/>	Property Insurance	5635	0.00
<input type="checkbox"/>	Injuries and Damages	5640	0.00
<input type="checkbox"/>	Employee Pensions and Benefits	5645	0.00
<input type="checkbox"/>	Franchise Requirements	5650	0.00
<input type="checkbox"/>	Regulatory Expenses	5655	0.00

AMORTIZATION EXPENSES			
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Amortization Expense - Property Plant, and Equipment	5705	0.00
<input type="checkbox"/>	Amortization of Limited Term Electric Plant	5710	0.00
<input type="checkbox"/>	Amortization of Intangibles and Other Electric Plant	5715	0.00
<input type="checkbox"/>	Amortization of Electric Plant Acquisition Adjustments	5720	0.00
<input type="checkbox"/>	Miscellaneous Amortization	5725	0.00
<input type="checkbox"/>	Amortization of Unrecovered Plant and Regulatory Study Co...	5730	0.00
<input type="checkbox"/>	Amortization of Deferred Development Costs	5735	0.00
<input type="checkbox"/>	Amortization of Deferred Charges	5740	0.00
INTEREST EXPENSES			
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Interest on Long Term Debt	6005	0.00
<input type="checkbox"/>	Amortization of Debt Discount and Expense	6010	0.00
<input type="checkbox"/>	Amortization of Premium on Debt/Credit	6015	0.00
<input type="checkbox"/>	Amortization of Loss on Reacquired Debt	6020	0.00
<input type="checkbox"/>	Amortization of Gain on Reacquired Debt--Credit	6025	0.00
<input type="checkbox"/>	Interest on Debt to Associated Companies	6030	0.00
<input type="checkbox"/>	Other Interest Expense	6035	0.00
<input type="checkbox"/>	Allowance for Borrowed Funds Used During Construction--Cr...	6040	0.00
<input type="checkbox"/>	Allowance For Other Funds Used During Construction	6042	0.00
<input type="checkbox"/>	Interest Expense on Capital Lease Obligations	6045	0.00

ACCOUNTS 6105-7030			
TAXES			
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO	AMOUNT
<input type="checkbox"/>	Taxes Other Than Income Taxes	6105	0.00
<input type="checkbox"/>	Income Taxes	6110	0.00
<input type="checkbox"/>	Provision for Future Income Taxes	6115	0.00
OTHER DEDUCTIONS			
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Donations	6205	0.00
<input type="checkbox"/>	Life Insurance	6210	0.00
<input type="checkbox"/>	Penalties	6215	0.00
<input type="checkbox"/>	Other Deductions	6225	0.00
EXTRAORDINARY ITEMS			
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Extraordinary Income	6305	0.00
<input type="checkbox"/>	Extraordinary Deductions	6310	0.00
<input type="checkbox"/>	Income Taxes: Extraordinary It...	6315	0.00

Accounts 4305-4640
 Accounts 4705-5096
 Accounts 5105-5425
 Accounts 5505-6045

DISCONTINUED OPERATIONS

<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Discontinued Operations - Income/ Gains	6405	0.00
<input type="checkbox"/>	Discontinued Operations - Deductions/ Loss...	6410	0.00
<input type="checkbox"/>	Income Taxes, Discontinued Operations	6415	0.00

OTHER COMPREHENSIVE INCOME

In the following section Other Comprehensive Income, the amounts reported in these accounts are for INFORMATION PURPOSES ONLY. The aggregate of the amounts reported in these accounts shown below should be included in the balance reported in Account 3090, Accumulated Other Comprehensive Income in this form. See the RRR Filing Guide for additional information.

<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
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Assets
 Assets (2)
 Assets (3)
 Liabilities and Equity
 Liabilities and Equity (2)
 Accounts 4006-4245
 Accounts 4305-4640

SUB-ACCOUNTS

SUB-ACCOUNTS

<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Sub-account Depreciation Expense	1508	0.00
<input type="checkbox"/>	Sub-account Accumulated Depreciation	1508	0.00
<input type="checkbox"/>	Sub-account Energy East Consultation Costs	1508	0.00
<input type="checkbox"/>	Sub-account Financial Assistance Payment and Recovery Variance - OCEB	1508	0.00
<input type="checkbox"/>	Sub-account OEB Cost Assessment Variance	1508	0.00
<input type="checkbox"/>	Sub-account Deferred IFRS Transition Costs	1508	0.00
<input type="checkbox"/>	Sub-account IFRS Transition Costs Variance	1508	0.00
<input type="checkbox"/>	Sub-account Incremental Capital Charges	1508	0.00
<input type="checkbox"/>	Sub-account Pole Attachment Revenue Variance	1508	0.00
<input type="checkbox"/>	Sub-account Customer Choice Initiative Costs	1508	0.00
<input type="checkbox"/>	Sub-account Local Initiatives Program Costs	1508	0.00

* Would the filer like to submit values for Sub-Account balances by specific rate zones? Please note that values entered by rate zone will not automatically reconcile to the table above.

No ▼

SUB-ACCOUNTS BY RATE ZONE (IF APPLICABLE)

<input type="checkbox"/>	SORT ORDER ↑	RATE ZONE	ACCOUNT DESCRIPTION	ACCOUNT NO	AMOUNT	RATE ZONE NO
--------------------------	--------------	-----------	---------------------	------------	--------	--------------

Assets
 Assets (2)
 Assets (3)
 Liabilities and Equity
 Liabilities and Equity (2)
 Accounts 4006-4245
 Accounts 4305-4640

GROUP 1 ACCOUNTS

GROUP 1 ACCOUNTS MAIN TABLE

The principal and interest as of December 31 for Group 1 DVAs will be used to populate the continuity schedule in the IRM Rate Generator Model. The total balance of each account must equal the main control account in the RRR 2.1.7 Trial Balance.

<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NUMBER	PRINCIPAL (A)	INTEREST (B)	TOTAL BALANCE (A+B)
<input type="checkbox"/>	LV Variance Account	1550			0.00
<input type="checkbox"/>	Smart Metering Entity Charge Variance Account	1551			0.00
<input type="checkbox"/>	RSVA - Wholesale Market Service Charge	1580			0.00
<input type="checkbox"/>	RSVA - Retail Transmission Network Charge	1584			0.00
<input type="checkbox"/>	RSVA - Retail Transmission Connection Charge	1586			0.00
<input type="checkbox"/>	RSVA - Power (excluding Global Adjustment)	1588			0.00
<input type="checkbox"/>	RSVA - Global Adjustment	1589			0.00
<input type="checkbox"/>	Disposition and Recovery/Refund of Regulatory Balances (20...	1595			0.00
<input type="checkbox"/>	Disposition and Recovery/Refund of Regulatory Balances (20...	1595			0.00
<input type="checkbox"/>	Disposition and Recovery/Refund of Regulatory Balances (20...	1595			0.00
<input type="checkbox"/>	Disposition and Recovery/Refund of Regulatory Balances (2011)	1595			0.00

* Would the filer like to submit values for Group 1 account balances by specific rate zones? Please note that values entered by rate zone will not automatically reconcile to the table above.

No ▼

GROUP 1 ACCOUNTS BY RATE ZONE (IF APPLICABLE)

<input type="checkbox"/>	SORT ORDER ↑	RATE ZONE	ACCOUNT DESCRIPTION	ACCOUNT NUMBER	PRINCIPAL (A)	INTEREST (B)	TOTAL BALANCE (A+B)
--------------------------	--------------	-----------	---------------------	----------------	---------------	--------------	---------------------

TRIAL BALANCE SUMMARY AND SUBMIT	
<p>Clicking Checkmark at the top of the page 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 Checkmark button.</p>	
ASSETS	
<input checked="" type="checkbox"/>	Assets
<input checked="" type="checkbox"/>	Assets (2)
<input checked="" type="checkbox"/>	Assets (3)
<input checked="" type="checkbox"/>	Liabilities and Equity
<input checked="" type="checkbox"/>	Liabilities and Equity (2)
<input checked="" type="checkbox"/>	Accounts 4006-4245
<input checked="" type="checkbox"/>	Accounts 4305-4640
	CASH
	TOTAL INTER-COMPANY RECEIVABLES
	CURRENT ASSETS
	INVENTORY
	NON-CURRENT ASSETS
	OTHER ASSETS AND DEFERRED CHARGES
	CAPITAL ASSETS
	ACCUMULATED AMORTIZATION
	NET ASSETS
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00

LIABILITIES AND EQUITY	
<input checked="" type="checkbox"/>	Accounts 4705-5096
<input checked="" type="checkbox"/>	Accounts 5105-5425
<input checked="" type="checkbox"/>	Accounts 5505-6045
<input checked="" type="checkbox"/>	Accounts 6105-7030
	TOTAL INTER-COMPANY PAYABLES
	NON-CURRENT LIABILITIES
	CURRENT LIABILITIES
	OTHER LIABILITIES DEFERRED CREDIT & LONG TERM DEBT
	SHAREHOLDERS' EQUITY
	NET LIABILITIES AND EQUITY
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00

REVENUES	
<input type="checkbox"/>	Sub-Accounts
<input checked="" type="checkbox"/>	Group 1 Accounts
<input checked="" type="checkbox"/>	Trial Balance Summary and Submit
	SALES OF ELECTRICITY
	REVENUES FROM SERVICES
	OTHER OPERATING REVENUES
	OTHER INCOME / DEDUCTIONS
	INVESTMENT INCOME
	TOTAL REVENUES
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00

EXPENSES	
GENERATION EXPENSES	
	0.00
OTHER POWER SUPPLY EXPENSES	
	0.00
TRANSMISSION EXPENSES	
	0.00
DISTRIBUTION EXPENSES	
	0.00
OTHER EXPENSES	
	0.00
BILLING COLLECTING	
	0.00
COMMUNITY RELATIONS	
	0.00
SALES EXPENSES	
	0.00
ADMINISTRATION GENERAL EXPENSES	
	0.00
AMORTIZATION EXPENSE	
	0.00
INTEREST EXPENSE	
	0.00

TAXES	
	0.00
OTHER DEDUCTIONS	
	0.00
EXTRAORDINARY ITEMS	
	0.00
DISCONTINUED OPERATIONS	
	0.00
TOTAL EXPENSES	
	0.00
PROFIT / LOSS	
	0.00
FINAL TOTAL/BALANCING FACTOR	
TRIAL BALANCE TOTAL EXCLUDING ACCOUNTS 1605, 3046, 7005, 7010, 7020, 7025 & 7030 AND SUB-ACCOUNTS	
	0.00
SUBMIT?	
SUBMIT FORM*	
No	

IFRS/ MIFRS Trial Balance

- Assets
- Assets (2)
- Assets (3)
- Liabilities and Equity
- Liabilities and Equity (2)
- Accounts 4006-4245
- Accounts 4305-4640
-

ASSETS

REPORT SUMMARY

REPORTING YEAR	FILING FORM NAME	RRR FILING NO
REPORTING PERIOD AND COMPANY NAME	LICENCE TYPE	STATUS
REPORT VERSION	EXTENSION GRANTED	EXTENSION DEADLINE
FILING DUE DATE	FISCAL PERIOD FROM	FISCAL PERIOD TO
SUBMITTED ON	SUBMITTER NAME	EXPIRY DATE

INSTRUCTIONS FOR THE ACCOUNTING STANDARD

The RRR 2.1.7 Trial Balance form provides two separate trial balances, as shown in the "Accounting Standard" drop-down menu below. This filing is based on the chart of accounts (Article 210) in the revised 2012 Accounting Procedures Handbook.

For the 2016 reporting year, distributors are required to file a trial balance based on the accounting standard used for financial reporting or approved for regulatory purposes by the OEB (e.g., US GAAP). Both the audited financial statements and trial balance should consistently align under the same accounting standard for reporting purposes.

On the input form, distributors will select the type of trial balance to use based on the accounting standard used from the following menu:

- 1 Canadian GAAP / Accounting Standards for Private Enterprises (ASPE) & US GAAP
- 2 IFRS / MIFRS for: 1) distributors that have adopted IFRS; or 2) distributors that have adopted IFRS and using MIFRS for regulatory purposes upon rebasing their rates through a Cost of Service application. The accounts of the particular trial balance will be generated on the input form based on the accounting standard selected. Once you have selected the accounting standard and confirmed your accounting standard (by selecting the confirm accounting standard check box), please click Checkmark at the top of the page to generate the accounts on the input form.

You will not be able to change the accounting standard once you have made your selection.

ACCOUNTING STANDARD USED FOR FINANCIAL REPORTING: Modified International Financial Reporting Standards (MIFRS) CONFIRM ACCOUNTING STANDARD

- Accounts 4705-5096
- Accounts 5105-5425
- Accounts 5505-6045
- Accounts 6105-7030
- Sub-Accounts
- Group 1 Accounts
- Trial Balance Summary and Submit

GENERAL 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 Checkmark at the top of the page 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 Checkmark 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.

INSTRUCTIONS FOR UPLOADING THE MAIN TRIAL BALANCE

Distributors can upload the main trial balance by saving an Excel spreadsheet as a CSV file. This upload feature is available for the USoA control account balances and sub-accounts. After upload, all tabs should be reviewed for completeness before submission. The upload feature will not upload data into the Group 1 Accounts tab.

To upload the CSV file, please save an Excel document with the main trial balance accounts and sub-accounts (3 columns for account number, account name and account balances) as .csv file type. Once the CSV file is successfully uploaded, the account balances will populate the Assets, Liabilities and Equity, Income Statement and Sub-Accounts tabs. Distributors are required to verify the uploaded figures and comply with the business rules in this form. Once uploaded, distributors can make revisions to the figures via manual input. Reminder that Group 1 account balances must be submitted manually in the tables provided and will not auto-populate from the uploaded CSV file. [Please refer to the guide for more detailed instructions on how to upload the CSV file.](#)

ATTACHMENT (0)

Attachment Date Extension Import Message

There are no records available to display.

CURRENT ASSETS		
ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/> Cash	1005	0.00
<input type="checkbox"/> Cash Advances and Working Funds	1010	0.00
<input type="checkbox"/> Accounts Receivable for Financial Assistance	1015	0.00
<input type="checkbox"/> Interest Special Deposits	1020	0.00
<input type="checkbox"/> Dividend Special Deposits	1030	0.00
<input type="checkbox"/> Other Special Deposits	1040	0.00
<input type="checkbox"/> Term Deposits	1060	0.00
<input type="checkbox"/> Current Investments	1070	0.00
<input type="checkbox"/> Customer Accounts Receivable	1100	0.00
<input type="checkbox"/> Accounts Receivable - Services	1102	0.00
<input type="checkbox"/> Accounts Receivable - Recoverable Work	1104	0.00
INVENTORY		
ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/> Fuel Stock	1305	0.00
<input type="checkbox"/> Plant Materials and Operating Supplies	1330	0.00
<input type="checkbox"/> Merchandise	1340	0.00
<input type="checkbox"/> Non Rate-Regulated Materials and Suppli...	1350	0.00

NON-CURRENT ASSETS			
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Non-Current Investments in Non-Associated Companies	1405	0.00
<input type="checkbox"/>	Finance Lease Receivable	1407	0.00
<input type="checkbox"/>	Long Term Receivable - Street Lighting Transfer	1408	0.00
<input type="checkbox"/>	Other Special or Collateral Funds	1410	0.00
<input type="checkbox"/>	Sinking Funds	1415	0.00
<input type="checkbox"/>	Unamortized Debt Expense	1425	0.00
<input type="checkbox"/>	Unamortized Discount on Long-Term Debt--Debit	1445	0.00
<input type="checkbox"/>	Unamortized Deferred Foreign Currency Translation Gains and Los...	1455	0.00
<input type="checkbox"/>	Other Non-Current Assets	1460	0.00
<input type="checkbox"/>	Portfolio Investments - Associated Companies	1480	0.00
<input type="checkbox"/>	Investment in Equity - Accounted Joint Venture	1481	0.00

ASSETS (2)			
OTHER ASSETS AND DEFERRED CHARGES			
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Unrecovered Plant and Regulatory Study Costs	1505	0.00
<input type="checkbox"/>	Other Regulatory Assets	1508	0.00
<input type="checkbox"/>	Impacts Arising from the COVID-19 Emergency	1509	0.00
<input type="checkbox"/>	Preliminary Survey and Investigation Charges	1510	0.00
<input type="checkbox"/>	Emission Allowance Inventory	1515	0.00
<input type="checkbox"/>	Emission Allowances Withheld	1516	0.00
<input type="checkbox"/>	RCVARetail	1518	0.00
<input type="checkbox"/>	Special Purpose Charge Assessment Variance Account	1521	0.00
<input type="checkbox"/>	Pension & OPEB Forecast Accrual versus Actual Cash Paymen...	1522	0.00
<input type="checkbox"/>	Miscellaneous Deferred Debits	1525	0.00
<input type="checkbox"/>	Deferred Losses from Disposition of Utility Plant	1530	0.00

ELECTRIC PLANT AND SERVICE - DETAILED			
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT

A.INTANGIBLE PLANT			
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Organization	1606	0.00
<input type="checkbox"/>	Franchises and Consents	1608	0.00
<input type="checkbox"/>	Capital Contributions Paid	1609	0.00
<input type="checkbox"/>	Miscellaneous Intangible Pl...	1610	0.00
<input type="checkbox"/>	Computer Software	1611	0.00
<input type="checkbox"/>	Land Rights	1612	0.00

B.GENERATION PLANTS			
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Land	1615	0.00
<input type="checkbox"/>	Land Rights	1616	0.00
<input type="checkbox"/>	Buildings and Fixtures	1620	0.00
<input type="checkbox"/>	Leasehold Improvements	1630	0.00
<input type="checkbox"/>	Boiler Plant Equipment	1635	0.00
<input type="checkbox"/>	Engines and Engine-Driven Generators	1640	0.00
<input type="checkbox"/>	Turbogenerator Units	1645	0.00
<input type="checkbox"/>	Reservoirs, Dams and Waterways	1650	0.00
<input type="checkbox"/>	Water Wheels, Turbines and Generators	1655	0.00
<input type="checkbox"/>	Roads, Railroads and Bridges	1660	0.00
<input type="checkbox"/>	Fuel Holders, Producers and Accessori...	1665	0.00

ASSETS (3)			
C.TRANSMISSION PLANT			
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Land	1705	0.00
<input type="checkbox"/>	Land Rights	1706	0.00
<input type="checkbox"/>	Buildings and Fixtures	1708	0.00
<input type="checkbox"/>	Leasehold Improvements	1710	0.00
<input type="checkbox"/>	Station Equipment	1715	0.00
<input type="checkbox"/>	Towers and Fixtures	1720	0.00
<input type="checkbox"/>	Poles and Fixtures	1725	0.00
<input type="checkbox"/>	Overhead Conductors and Devices	1730	0.00
<input type="checkbox"/>	Underground Conduit	1735	0.00
<input type="checkbox"/>	Underground Conductors and Devic...	1740	0.00
<input type="checkbox"/>	Roads and Trails	1745	0.00

Liabilities and Equity (2)		D.DISTRIBUTION PLANT		
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT	
<input checked="" type="checkbox"/>	Land	1805		0.00
<input checked="" type="checkbox"/>	Buildings and Fixtures	1808		0.00
<input checked="" type="checkbox"/>	Leasehold Improvements	1810		0.00
<input checked="" type="checkbox"/>	Transformer Station Equipment - Normally Primary above 5...	1815		0.00
<input checked="" type="checkbox"/>	Distribution Station Equipment - Normally Primary below 50 ...	1820		0.00
<input checked="" type="checkbox"/>	Storage Battery Equipment	1825		0.00
<input checked="" type="checkbox"/>	Poles, Towers and Fixtures	1830		0.00
<input checked="" type="checkbox"/>	Overhead Conductors and Devices	1835		0.00
<input checked="" type="checkbox"/>	Underground Conduit	1840		0.00
<input checked="" type="checkbox"/>	Underground Conductors and Devices	1845		0.00
<input checked="" type="checkbox"/>	Line Transformers	1850		0.00

Accounts 5105-5425		E.GENERAL PLANT		
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT	
<input checked="" type="checkbox"/>	Land	1905		0.00
<input checked="" type="checkbox"/>	Buildings and Fixtures	1908		0.00
<input checked="" type="checkbox"/>	Leasehold Improvements	1910		0.00
<input checked="" type="checkbox"/>	Office Furniture and Equipment	1915		0.00
<input checked="" type="checkbox"/>	Computer Equipment - Hardware	1920		0.00
<input checked="" type="checkbox"/>	Transportation Equipment	1930		0.00
<input checked="" type="checkbox"/>	Stores Equipment	1935		0.00
<input checked="" type="checkbox"/>	Tools, Shop and Garage Equipment	1940		0.00
<input checked="" type="checkbox"/>	Measurement and Testing Equipment	1945		0.00
<input checked="" type="checkbox"/>	Power Operated Equipment	1950		0.00
<input checked="" type="checkbox"/>	Communication Equipment	1955		0.00

Group 1 Accounts		OTHER CAPITAL ASSETS		
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT	
<input checked="" type="checkbox"/>	Property Under Finance Leases	2005		0.00
<input checked="" type="checkbox"/>	Electric Plant Purchased or Sold	2010		0.00
<input checked="" type="checkbox"/>	Experimental Electric Plant Unclassified	2020		0.00
<input checked="" type="checkbox"/>	Electric Plant and Equipment Leased to Others	2030		0.00
<input checked="" type="checkbox"/>	Electric Plant Held for Future Use	2040		0.00
<input checked="" type="checkbox"/>	Completed Construction Not Classified--Electric	2050		0.00
<input checked="" type="checkbox"/>	Construction Work in Progress--Electric	2055		0.00
<input checked="" type="checkbox"/>	Electric Plant Acquisition Adjustment	2060		0.00
<input checked="" type="checkbox"/>	Other Electric Plant Adjustment	2065		0.00
<input checked="" type="checkbox"/>	Other Utility Plant	2070		0.00
<input checked="" type="checkbox"/>	Non Rate-Regulated Utility Property Owned or Under Finance Leas...	2075		0.00

ACCUMULATED AMORTIZATION				
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT	
<input checked="" type="checkbox"/>	Accumulated Depreciation of Electric Utility Plant - Property, Plant and Equipm...	2105		0.00
<input checked="" type="checkbox"/>	Accumulated Amortization of Electric Utility Plant - Intangibles	2120		0.00
<input checked="" type="checkbox"/>	Accumulated Amortization of Electric Plant Acquisition Adjustment	2140		0.00
<input checked="" type="checkbox"/>	Accumulated Depreciation of Other Utility Plant	2160		0.00
<input checked="" type="checkbox"/>	Accumulated Depreciation of Non Rate-Regulated Utility Property	2180		0.00

Assets		LIABILITIES AND EQUITY		
Clicking Checkmark at the top of the page 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 Checkmark button.				
CURRENT LIABILITIES				
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT	
<input checked="" type="checkbox"/>	Accounts Payable	2205		0.00
<input checked="" type="checkbox"/>	Customer Credit Balances	2208		0.00
<input checked="" type="checkbox"/>	Customer Deposits	2210		0.00
<input checked="" type="checkbox"/>	Dividends Declared	2215		0.00
<input checked="" type="checkbox"/>	Miscellaneous Current and Accrued Liabilities	2220		0.00
<input checked="" type="checkbox"/>	Notes and Loans Payable	2225		0.00
<input checked="" type="checkbox"/>	Accounts Payable to Associated Companies	2240		0.00
<input checked="" type="checkbox"/>	Notes Payable to Associated Companies	2242		0.00
<input checked="" type="checkbox"/>	Debt Retirement Charges(DRC) Payable	2250		0.00
<input checked="" type="checkbox"/>	Transmission Charges Payable	2252		0.00
<input checked="" type="checkbox"/>	Electrical Safety Authority Fees Payable	2254		0.00

NON-CURRENT LIABILITIES			
	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Accumulated Provision for Injuries and Damages	2305	0.00
<input type="checkbox"/>	OPEB Liability	2306	0.00
<input type="checkbox"/>	Other Pensions Liability	2308	0.00
<input type="checkbox"/>	Vested Sick Leave Liability	2310	0.00
<input type="checkbox"/>	Past Service Costs - Other Post-Employment Bene...	2312	0.00
<input type="checkbox"/>	Past Service Costs - Other Pension Plans	2313	0.00
<input type="checkbox"/>	Accumulated Provision for Rate Refunds	2315	0.00
<input type="checkbox"/>	Other Miscellaneous Non-Current Liabilities	2320	0.00
<input type="checkbox"/>	Obligations Under Finance Lease - Non-Current	2325	0.00
<input type="checkbox"/>	Non-Current Customer Deposits	2335	0.00
<input type="checkbox"/>	Collateral Funds Liabilitv	2340	0.00
OTHER LIABILITIES AND DEFERRED CREDITS			
	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Other Regulatory Liabilities or Credits	2405	0.00
<input type="checkbox"/>	Deferred Gains from Disposition of Utility PI...	2410	0.00
<input type="checkbox"/>	Unamortized Gain on Reacquired Debt	2415	0.00
<input type="checkbox"/>	Other Deferred Credits	2425	0.00
<input type="checkbox"/>	Accrued Rate-Payer Benefit	2435	0.00
<input type="checkbox"/>	Deferred Revenues	2440	0.00

LONG TERM DEBT			
	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Debentures Outstanding - Long Te...	2505	0.00
<input type="checkbox"/>	Debtenture Advances	2510	0.00
<input type="checkbox"/>	Reacquired Bonds	2515	0.00
<input type="checkbox"/>	Other Non-Current Debt	2520	0.00
<input type="checkbox"/>	Term Bank Loans - Long Term	2525	0.00
<input type="checkbox"/>	Advances from Associated Compa...	2550	0.00

LIABILITIES AND EQUITY (2)			
SHAREHOLDERS' EQUITY			
	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Common Shares Issued	3005	0.00
<input type="checkbox"/>	Preference Shares Issued	3008	0.00
<input type="checkbox"/>	Contributed Surplus	3010	0.00
<input type="checkbox"/>	Donations Received	3020	0.00
<input type="checkbox"/>	Development Charges Transferred to Equity	3022	0.00
<input type="checkbox"/>	Capital Stock Held in Treasury	3026	0.00
<input type="checkbox"/>	Miscellaneous Paid-In Capital	3030	0.00
<input type="checkbox"/>	Installments Received on Capital Stock	3035	0.00
<input type="checkbox"/>	Appropriated Retained Earnings	3040	0.00
<input type="checkbox"/>	Unappropriated Retained Earnings	3045	0.00
<input type="checkbox"/>	Appropriations of Retained Earnings - Current Peri...	3047	0.00
SHAREHOLDERS EQUITY ACCT 3046			
	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Balance Transferred From Inco...	3046	0.00

Assets

ACCOUNTS 4006-4245

Clicking Checkmark at the top of the page 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 Checkmark button.

SALES OF ELECTRICITY

<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Residential Energy Sales	4006	0.00
<input type="checkbox"/>	Commercial Energy Sales	4010	0.00
<input type="checkbox"/>	Industrial Energy Sales	4015	0.00
<input type="checkbox"/>	Energy Sales to Large Users	4020	0.00
<input type="checkbox"/>	Street Lighting Energy Sales	4025	0.00
<input type="checkbox"/>	Sentinel Lighting Energy Sales	4030	0.00
<input type="checkbox"/>	General Energy Sales	4035	0.00
<input type="checkbox"/>	Other Energy Sales to Public Authoriti...	4040	0.00
<input type="checkbox"/>	Revenue Adjustment	4050	0.00
<input type="checkbox"/>	Energy Sales For Retailers/Others	4055	0.00
<input type="checkbox"/>	Interdepartmental Energov Sales	4060	0.00

REVENUE FROM SERVICES-DISTRIBUTION

<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Distribution Services Revenue	4080	0.00
<input type="checkbox"/>	Retail Services Revenues	4082	0.00
<input type="checkbox"/>	Service Transaction Requests (STR) Re...	4084	0.00
<input type="checkbox"/>	SSS Administration Revenue	4086	0.00
<input type="checkbox"/>	Electric Services Incidental to Energy Sal...	4090	0.00

Accounts 4006-4245

Accounts 4305-4640

Accounts 4705-5096

Assets (2)

Assets (3)

Liabilities and Equity

Liabilities and Equity (2)

Accounts 4705-5096

REVENUE FROM SERVICES-TRANSMISSION

<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Transmission Charges Reven...	4105	0.00
<input type="checkbox"/>	Transmission Services Reven...	4110	0.00

OTHER OPERATING REVENUES

<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Interdepartmental Rents	4205	0.00
<input type="checkbox"/>	Rent from Electric Property	4210	0.00
<input type="checkbox"/>	Other Utility Operating Income	4215	0.00
<input type="checkbox"/>	Other Electric Revenues	4220	0.00
<input type="checkbox"/>	Late Payment Charges	4225	0.00
<input type="checkbox"/>	Sales of Water and Water Power	4230	0.00
<input type="checkbox"/>	Miscellaneous Service Revenues	4235	0.00
<input type="checkbox"/>	Provision for Rate Refunds	4240	0.00
<input type="checkbox"/>	Government and Other Assistance Directly Credited to Inco...	4245	0.00

Accounts 5105-5425

Accounts 5505-6045

Accounts 6105-7030

Sub-Accounts

Assets

Assets (2)

Assets (3)

Liabilities and Equity

Liabilities and Equity (2)

Accounts 4006-4245

ACCOUNTS 4305-4640

OTHER INCOME / DEDUCTIONS

<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Regulatory Debits	4305	0.00
<input type="checkbox"/>	Regulatory Credits	4310	0.00
<input type="checkbox"/>	Revenues from Electric Plant Leased to Others	4315	0.00
<input type="checkbox"/>	Expenses of Electric Plant Leased to Others	4320	0.00
<input type="checkbox"/>	Special Purpose Charge Recovery	4324	0.00
<input type="checkbox"/>	Revenues from Merchandise	4325	0.00
<input type="checkbox"/>	Costs and Expenses of Merchandising	4330	0.00
<input type="checkbox"/>	Profits and Losses from Financial Instrument Hedges	4335	0.00
<input type="checkbox"/>	Profits and Losses from Financial Instrument Investments	4340	0.00
<input type="checkbox"/>	Gains from Disposition of Future Use Utility Plant	4345	0.00
<input type="checkbox"/>	Losses from Disposition of Future Use Utility Plant	4350	0.00

INVESTMENT INCOME

<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Interest and Dividend Income	4405	0.00
<input type="checkbox"/>	Lessor's Net Investment in Finance Lease	4410	0.00
<input type="checkbox"/>	Equity in Earnings of Subsidiary Compan...	4415	0.00
<input type="checkbox"/>	Share of Profit or Loss of Joint Venture	4420	0.00

GENERATION EXPENSES - OPERATION			
	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Operation Supervision and Engineering	4505	0.00
<input type="checkbox"/>	Fuel	4510	0.00
<input type="checkbox"/>	Steam Expense	4515	0.00
<input type="checkbox"/>	Steam From Other Sources	4520	0.00
<input type="checkbox"/>	Steam Transferred--Credit	4525	0.00
<input type="checkbox"/>	Electric Expense	4530	0.00
<input type="checkbox"/>	Water For Power	4535	0.00
<input type="checkbox"/>	Water Power Taxes	4540	0.00
<input type="checkbox"/>	Hydraulic Expenses	4545	0.00
<input type="checkbox"/>	Generation Expense	4550	0.00
<input type="checkbox"/>	Miscellaneous Power Generation Expens...	4555	0.00

GENERATION EXPENSES - MAINTENANCE			
	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Maintenance Supervision and Engineering	4605	0.00
<input type="checkbox"/>	Maintenance of Structures	4610	0.00
<input type="checkbox"/>	Maintenance of Boiler Plant	4615	0.00
<input type="checkbox"/>	Maintenance of Electric Plant	4620	0.00
<input type="checkbox"/>	Maintenance of Reservoirs, Dams and Waterways	4625	0.00
<input type="checkbox"/>	Maintenance of Water Wheels, Turbines and Generat...	4630	0.00
<input type="checkbox"/>	Maintenance of Generating and Electric Plant	4635	0.00
<input type="checkbox"/>	Maintenance of Miscellaneous Power Generation Plant	4640	0.00

OTHER POWER SUPPLY EXPENSES			
	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Power Purchased	4705	0.00
<input type="checkbox"/>	Charges - Global Adjustment	4707	0.00
<input type="checkbox"/>	Charges-WMS	4708	0.00
<input type="checkbox"/>	Cost of Power Adjustments	4710	0.00
<input type="checkbox"/>	Charges-One-Time	4712	0.00
<input type="checkbox"/>	Charges-NW	4714	0.00
<input type="checkbox"/>	System Control and Load Dispatching	4715	0.00
<input type="checkbox"/>	Charges-CN	4716	0.00
<input type="checkbox"/>	Other Expenses	4720	0.00
<input type="checkbox"/>	Charges - LV	4750	0.00
<input type="checkbox"/>	Charges - Smart Metering Entity Char...	4751	0.00

TRANSMISSION EXPENSES - OPERATION			
	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Operation Supervision and Engineering	4805	0.00
<input type="checkbox"/>	Load Dispatching	4810	0.00
<input type="checkbox"/>	Station Buildings and Fixtures Expenses	4815	0.00
<input type="checkbox"/>	Transformer Station Equipment - Operating Labour	4820	0.00
<input type="checkbox"/>	Transformer Station Equipment - Operating Supplies and Expe...	4825	0.00
<input type="checkbox"/>	Overhead Line Expenses	4830	0.00
<input type="checkbox"/>	Underground Line Expenses	4835	0.00
<input type="checkbox"/>	Transmission of Electricity by Others	4840	0.00
<input type="checkbox"/>	Miscellaneous Transmission Expense	4845	0.00
<input type="checkbox"/>	Rents	4850	0.00

TRANSMISSION EXPENSES - MAINTENANCE			
	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Maintenance Supervision and Engineering	4905	0.00
<input type="checkbox"/>	Maintenance of Transformer Station Buildings and Fixtures	4910	0.00
<input type="checkbox"/>	Maintenance of Transformer Station Equipment	4916	0.00
<input type="checkbox"/>	Maintenance of Towers, Poles and Fixtures	4930	0.00
<input type="checkbox"/>	Maintenance of Overhead Conductors and Devices	4935	0.00
<input type="checkbox"/>	Maintenance of Overhead Lines - Right of Way	4940	0.00
<input type="checkbox"/>	Maintenance of Overhead Lines - Roads and Trails Repairs	4945	0.00
<input type="checkbox"/>	Maintenance of Overhead Lines - Snow Removal from Roads and Tr...	4950	0.00
<input type="checkbox"/>	Maintenance of Underground Lines	4960	0.00
<input type="checkbox"/>	Maintenance of Miscellaneous Transmission Plant	4965	0.00

DISTRIBUTION EXPENSES - OPERATION		
ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/> Operation Supervision and Engineering	5005	0.00
<input type="checkbox"/> Load Dispatching	5010	0.00
<input type="checkbox"/> Station Buildings and Fixtures Expense	5012	0.00
<input type="checkbox"/> Transformer Station Equipment - Operation Labour	5014	0.00
<input type="checkbox"/> Transformer Station Equipment - Operation Supplies and Expenses	5015	0.00
<input type="checkbox"/> Distribution Station Equipment - Operation Labour	5016	0.00
<input type="checkbox"/> Distribution Station Equipment - Operation Supplies and Expenses	5017	0.00
<input type="checkbox"/> Overhead Distribution Lines and Feeders - Operation Labour	5020	0.00
<input type="checkbox"/> Overhead Distribution Lines and Feeders - Operation Supplies and Expenses	5025	0.00
<input type="checkbox"/> Overhead Subtransmission Feeders - Operation	5030	0.00
<input type="checkbox"/> Overhead Distribution Transformers- Operation	5035	0.00

ACCOUNTS 5105-5425		
DISTRIBUTION EXPENSES - MAINTENANCE		
ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/> Maintenance Supervision and Engineering	5105	0.00
<input type="checkbox"/> Maintenance of Buildings and Fixtures - Distribution Statio...	5110	0.00
<input type="checkbox"/> Maintenance of Transformer Station Equipment	5112	0.00
<input type="checkbox"/> Maintenance of Distribution Station Equipment	5114	0.00
<input type="checkbox"/> Maintenance of Poles, Towers and Fixtures	5120	0.00
<input type="checkbox"/> Maintenance of Overhead Conductors and Devices	5125	0.00
<input type="checkbox"/> Maintenance of Overhead Services	5130	0.00
<input type="checkbox"/> Overhead Distribution Lines and Feeders - Right of Way	5135	0.00
<input type="checkbox"/> Maintenance of Underground Conduit	5145	0.00
<input type="checkbox"/> Maintenance of Underground Conductors and Devices	5150	0.00
<input type="checkbox"/> Maintenance of Underground Services	5155	0.00
OTHER EXPENSES		
ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/> Purchase of Transmission and System Servic...	5205	0.00
<input type="checkbox"/> Transmission Charges	5210	0.00
<input type="checkbox"/> Transmission Charges Recovered	5215	0.00

BILLING AND COLLECTING		
ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/> Supervision	5305	0.00
<input type="checkbox"/> Meter Reading Expense	5310	0.00
<input type="checkbox"/> Customer Billing	5315	0.00
<input type="checkbox"/> Collecting	5320	0.00
<input type="checkbox"/> Collecting- Cash Over and Short	5325	0.00
<input type="checkbox"/> Collection Charges	5330	0.00
<input type="checkbox"/> Bad Debt Expense	5335	0.00
<input type="checkbox"/> Miscellaneous Customer Accounts Expens...	5340	0.00
COMMUNITY RELATIONS		
ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/> Supervision	5405	0.00
<input type="checkbox"/> Community Relations - Sundry	5410	0.00
<input type="checkbox"/> Energy Conservation	5415	0.00
<input type="checkbox"/> Community Safety Program	5420	0.00
<input type="checkbox"/> Miscellaneous Customer Service and Informational Expens...	5425	0.00

ACCOUNTS 5505-6045			
SALES EXPENSES			
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Supervision	5505	0.00
<input type="checkbox"/>	Demonstrating and Selling Expen...	5510	0.00
<input type="checkbox"/>	Advertising Expense	5515	0.00
<input type="checkbox"/>	Miscellaneous Sales Expense	5520	0.00
ADMINISTRATION AND GENERAL EXPENSES			
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Executive Salaries and Expenses	5605	0.00
<input type="checkbox"/>	Management Salaries and Expenses	5610	0.00
<input type="checkbox"/>	General Administrative Salaries and Expenses	5615	0.00
<input type="checkbox"/>	Office Supplies and Expenses	5620	0.00
<input type="checkbox"/>	Administrative Expense Transferred/Credit	5625	0.00
<input type="checkbox"/>	Outside Services Employed	5630	0.00
<input type="checkbox"/>	Property Insurance	5635	0.00
<input type="checkbox"/>	Injuries and Damages	5640	0.00
<input type="checkbox"/>	OMERS Pensions and Benefits	5645	0.00
<input type="checkbox"/>	Employee Pensions and OPEB	5646	0.00
<input type="checkbox"/>	Employee Sick Leave	5647	0.00

AMORTIZATION EXPENSES			
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Depreciation Expense - Property Plant, and Equipment	5705	0.00
<input type="checkbox"/>	Amortization of Limited Term Electric Plant	5710	0.00
<input type="checkbox"/>	Amortization of Intangible Assets	5715	0.00
<input type="checkbox"/>	Amortization of Electric Plant Acquisition Adjustments	5720	0.00
<input type="checkbox"/>	Miscellaneous Depreciation	5725	0.00
<input type="checkbox"/>	Amortization of Unrecovered Plant and Regulatory Study Co...	5730	0.00
<input type="checkbox"/>	Amortization of Deferred Charges	5740	0.00
INTEREST EXPENSES			
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Interest on Long Term Debt	6005	0.00
<input type="checkbox"/>	Amortization of Debt Discount and Expense	6010	0.00
<input type="checkbox"/>	Amortization of Premium on Debt/Credit	6015	0.00
<input type="checkbox"/>	Amortization of Loss on Reacquired Debt	6020	0.00
<input type="checkbox"/>	Amortization of Gain on Reacquired Debt--Credit	6025	0.00
<input type="checkbox"/>	Interest on Debt to Associated Companies	6030	0.00
<input type="checkbox"/>	Other Interest Expense	6035	0.00
<input type="checkbox"/>	Allowance For Borrowing Costs Applied to CWIP - Credit	6040	0.00
<input type="checkbox"/>	Allowance For Other Borrowing Costs Applied to CWIP - Cr...	6042	0.00
<input type="checkbox"/>	Interest Expense on Finance Capital Lease Obligations	6045	0.00

ACCOUNTS 6105-7030			
TAXES			
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO	AMOUNT
<input type="checkbox"/>	Taxes Other Than Income Taxes	6105	0.00
<input type="checkbox"/>	Income Taxes	6110	0.00
<input type="checkbox"/>	Provision for Deferred Taxes - Income Statem...	6115	0.00
OTHER DEDUCTIONS			
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Donations	6205	0.00
<input type="checkbox"/>	Life Insurance	6210	0.00
<input type="checkbox"/>	Penalties	6215	0.00
<input type="checkbox"/>	Other Deductions	6225	0.00
EXTRAORDINARY ITEMS			
<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Unusual Income	6305	0.00
<input type="checkbox"/>	Unusual Deductions	6310	0.00
<input type="checkbox"/>	Income Taxes, Unusual Ite...	6315	0.00

Accounts 4305-4640

Accounts 4705-5096

Accounts 5105-5425

Accounts 5505-6045

Accounts 6105-7030

DISCONTINUED OPERATIONS

<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Discontinued Operations - Income/ Gains	6405	0.00
<input type="checkbox"/>	Discontinued Operations - Deductions/ Loss...	6410	0.00
<input type="checkbox"/>	Income Taxes, Discontinued Operations	6415	0.00

OTHER COMPREHENSIVE INCOME

In the following section Other Comprehensive Income, the amounts reported in these accounts are for INFORMATION PURPOSES ONLY. The aggregate of the amounts reported in these accounts shown below should be included in the balance reported in Account 3090, Accumulated Other Comprehensive Income in this form. See the RRR Filing Guide for additional information.

<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Available-for-Sale Financial Asset or Cash Flow Hedge - Other Comprehensive Income	7005	0.00
<input type="checkbox"/>	Pension Actuarial Gains or Losses or Remeasurement Adjustment - Other Comprehensive Inco...	7010	0.00
<input type="checkbox"/>	Current Taxes - Other Comprehensive Income	7020	0.00
<input type="checkbox"/>	Deferred Taxes - Other Comprehensive Income	7025	0.00
<input type="checkbox"/>	Miscellaneous - Other Comprehensive Income	7030	0.00

Assets

Assets (2)

Assets (3)

Liabilities and Equity

Liabilities and Equity (2)

Accounts 4006-4245

Accounts 4305-4640

SUB-ACCOUNTS

SUB-ACCOUNTS

<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NO ↑	AMOUNT
<input type="checkbox"/>	Sub-account Depreciation Expense	1508	0.00
<input type="checkbox"/>	Sub-account Accumulated Depreciation	1508	0.00
<input type="checkbox"/>	Sub-account Energy East Consultation Costs	1508	0.00
<input type="checkbox"/>	Sub-account Financial Assistance Payment and Recovery Variance - OCEB	1508	0.00
<input type="checkbox"/>	Sub-account OEB Cost Assessment Variance	1508	0.00
<input type="checkbox"/>	Sub-account Deferred IFRS Transition Costs	1508	0.00
<input type="checkbox"/>	Sub-account IFRS Transition Costs Variance	1508	0.00
<input type="checkbox"/>	Sub-account Incremental Capital Charges	1508	0.00
<input type="checkbox"/>	Sub-account Pole Attachment Revenue Variance	1508	0.00
<input type="checkbox"/>	Sub-account Customer Choice Initiative Costs	1508	0.00
<input type="checkbox"/>	Sub-account Local Initiatives Program Costs	1508	0.00

• Would the filer like to submit values for Sub-Account balances by specific rate zones? Please note that values entered by rate zone will not automatically reconcile to the table above.

No ▼

SUB-ACCOUNTS BY RATE ZONE (IF APPLICABLE)

<input type="checkbox"/>	SORT ORDER ↑	RATE ZONE	ACCOUNT DESCRIPTION	ACCOUNT NO	AMOUNT	RATE ZONE NO
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Assets

Assets (2)

Assets (3)

Liabilities and Equity

Liabilities and Equity (2)

Accounts 4006-4245

GROUP 1 ACCOUNTS

GROUP 1 ACCOUNTS MAIN TABLE

The principal and interest as of December 31 for Group 1 DVAs will be used to populate the continuity schedule in the IRM Rate Generator Model. The total balance of each account must equal the main control account in the RRR 2.1.7 Trial Balance.

<input type="checkbox"/>	ACCOUNT DESCRIPTION	ACCOUNT NUMBER	PRINCIPAL (A)	INTEREST (B)	TOTAL BALANCE (A+B)
<input type="checkbox"/>	LV Variance Account	1550			0.00
<input type="checkbox"/>	Smart Metering Entity Charge Variance Account	1551			0.00
<input type="checkbox"/>	RSVA - Wholesale Market Service Charge	1580			0.00
<input type="checkbox"/>	RSVA - Retail Transmission Network Charge	1584			0.00
<input type="checkbox"/>	RSVA - Retail Transmission Connection Charge	1586			0.00
<input type="checkbox"/>	RSVA - Power (excluding Global Adjustment)	1588			0.00
<input type="checkbox"/>	RSVA - Global Adjustment	1589			0.00
<input type="checkbox"/>	Disposition and Recovery/Refund of Regulatory Balances (20...	1595			0.00
<input type="checkbox"/>	Disposition and Recovery/Refund of Regulatory Balances (20...	1595			0.00
<input type="checkbox"/>	Disposition and Recovery/Refund of Regulatory Balances (20...	1595			0.00
<input type="checkbox"/>	Disposition and Recovery/Refund of Regulatory Balances (2011)	1595			0.00

• Would the filer like to submit values for Group 1 account balances by specific rate zones? Please note that values entered by rate zone will not automatically reconcile to the table above.

No ▼

TRIAL BALANCE SUMMARY AND SUBMIT	
<p>Clicking Checkmark at the top of the page 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 Checkmark button.</p>	
ASSETS	
<input checked="" type="checkbox"/>	Assets
<input checked="" type="checkbox"/>	Assets (2)
<input checked="" type="checkbox"/>	Assets (3)
<input checked="" type="checkbox"/>	Liabilities and Equity
<input checked="" type="checkbox"/>	Liabilities and Equity (2)
<input checked="" type="checkbox"/>	Accounts 4006-4245
<input checked="" type="checkbox"/>	Accounts 4305-4640
	CASH
	TOTAL INTER-COMPANY RECEIVABLES
	CURRENT ASSETS
	INVENTORY
	NON-CURRENT ASSETS
	OTHER ASSETS AND DEFERRED CHARGES
	CAPITAL ASSETS
	ACCUMULATED AMORTIZATION
	NET ASSETS
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00

LIABILITIES AND EQUITY	
<input checked="" type="checkbox"/>	Accounts 4705-5096
<input checked="" type="checkbox"/>	Accounts 5105-5425
<input checked="" type="checkbox"/>	Accounts 5505-6045
<input checked="" type="checkbox"/>	Accounts 6105-7030
	TOTAL INTER-COMPANY PAYABLES
	NON-CURRENT LIABILITIES
	CURRENT LIABILITIES
	OTHER LIABILITIES DEFERRED CREDIT & LONG TERM DEBT
	SHAREHOLDERS' EQUITY
	NET LIABILITIES AND EQUITY
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00

REVENUES	
<input type="checkbox"/>	Sub-Accounts
<input checked="" type="checkbox"/>	Group 1 Accounts
<input type="checkbox"/>	Trial Balance Summary and Submit
	SALES OF ELECTRICITY
	REVENUES FROM SERVICES
	OTHER OPERATING REVENUES
	OTHER INCOME / DEDUCTIONS
	INVESTMENT INCOME
	TOTAL REVENUES
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00

EXPENSES	
GENERATION EXPENSES	0.00
OTHER POWER SUPPLY EXPENSES	0.00
TRANSMISSION EXPENSES	0.00
DISTRIBUTION EXPENSES	0.00
OTHER EXPENSES	0.00
BILLING COLLECTING	0.00
COMMUNITY RELATIONS	0.00
SALES EXPENSES	0.00
ADMINISTRATION GENERAL EXPENSES	0.00
AMORTIZATION EXPENSE	0.00
INTEREST EXPENSE	0.00

TAXES	0.00
OTHER DEDUCTIONS	0.00
EXTRAORDINARY ITEMS	0.00
DISCONTINUED OPERATIONS	0.00
TOTAL EXPENSES	0.00
PROFIT / LOSS	0.00
FINAL TOTAL/BALANCING FACTOR	
TRIAL BALANCE TOTAL EXCLUDING ACCOUNTS 1605, 3046, 7005, 7010, 7020, 7025 & 7030 AND SUB-ACCOUNTS	0.00
SUBMIT?	
SUBMIT FORM*	No

2.1.8 – Residential and Low-Income Customer Billing and Payment

Content

For the preceding calendar year, the following data is required separately for residential customers and eligible low-income customers:

- Number of customer accounts
- Number of customer accounts disconnected due to non-payments
- Number of accounts in arrears
- Dollar amount in arrears
- Number of arrears payment agreements
- Total owing under arrears payment agreements
- Number of arrears payment agreements cancelled due to non-payment
- Number of accounts written off in whole or in part
- Dollar amount of write-offs
- Billing frequency
- Equal payment plan offers
- Number of customer accounts enrolled in equal payment plan
- Number of customer accounts where load limiter or timed load interrupter devices installed

New on form

Reporting on Security deposits is removed.
 Reporting on Equal Billing plans is removed, and Distributors are only required to report on Equal Payment Plans.
 Reporting on Load Control Devices is revised to include the combined reporting of both load interrupting and limiting devices.

Alert

There are high incidents of incorrect data reported or misinterpretations about the customer service required for this section. Prior to reporting, please review the Tips section below for guidance on the nature of data requirements for this section and complete a detailed quality review of the data to be submitted.

Tips

This is a reminder that distributors are the owners of their RRR data, and as such, are responsible for the data completeness and data quality. It is required that distributors review the data points extracted for reporting to the OEB and ensure that the requirements are met and data is accurate.

Number of customer accounts

The “Number of residential customer accounts as at year's end” is auto populated based on the values entered for the residential customers (RPP, non-RPP & billed by IESO) in

section 2.1.2. As such, it is recommended to enter the values for the residential customers in section 2.1.2 prior to inputting the data for 2.1.8. Distributors are also required to report separately the sub-set of residential customers that are eligible low-income customers in cell (b) “Number of eligible low-income customer accounts at year end” in the RRR 2.1.8 filing.

Multiple disconnections in a year

The requirement is to report the number of customer accounts in which disconnection occurred. In case of multiple disconnections of an account in the year, the account will be counted once for purposes of reporting in this section.

Disconnections and Reconnections

The number of reported disconnections in the RRR 2.1.8 filing can be compared to the number of reconnections reported under RRR 2.1.4. Although disconnections and reconnections numbers are not expected to match for a particular year recognizing that not all customers may have reconnected or may have reconnected in a subsequent year, and including allowances for these types of occurrences, the numbers are generally expected to be relatively close to each other year-over-year.

Arrears

As defined in the RRR 2.1.8, “arrears” means an account that is 30 or more days past the minimum payment period [i.e., 20 days from the date on which the bill was issued to the customer] as determined according to section 2.6.3 of the Distribution System Code. The 30 or more days past the minimum payment period may differ from a distributor’s billing and collection practices associated with payments and arrears. Please ensure that the arrears data reported to the OEB meets the RRR definition cited above.

Please report the “active” number of residential customer accounts and number of eligible low-income customer accounts in arrears at year end. “Inactive” accounts (e.g. customers moved out or their low-income status expired) at year end which have not yet been written off (and their associated dollar amounts) should also be captured and included in the arrears information (at year end).

The table below provides general guidance on the treatment of arrears regarding the customer account status for reporting the number of customers in arrears at year end. Please note that this table is not intended to cover all potential scenarios.

Customer Account classification (at the time account became Arrears during the year)	Customer Account status at year end	Did the customer make all necessary payments to be excluded from Arrears category <u>at year end</u>? (Y/N)	Whether or not eligible to report as a Customer Account in Arrears <u>at year end</u> (and associated dollar amount)? (Y/N)
Residential	Active	Y	N
Residential	Active	N	Y– Under Residential customer account
Residential	Inactive (moved out of service area)	Y	N
Residential	Inactive (moved out of service area)	N	Y – Under Residential customer account
Eligible low-income	Active	Y	N
Eligible low-income	Active	N	Y- Under Eligible low-income customer account
Eligible low-income	Inactive (moved out of service area)	Y	N
Eligible low-income	Inactive (moved out of service area)	N	Y – Under Eligible low-income customer account
Eligible low-income	Residential (Eligible low-income status expired within the year)	Y	N
Eligible low-income	Residential (Eligible low-income status expired within the year)	N	Y – Under Residential customer account

Arrears Agreements

Please note that the reporting requirements for Arrears Payment Agreements, RRR 2.1.8 c) v through x are based on all payment agreements entered into at any point in time when the bill is overdue for payment (i.e., as early as at the end of the minimum payment period per 2.6.3, or later at the distributor's discretion).

Please also note that customized payment plans can be reported as arrears payment agreements under RRR 2.1.8. It is required that all payment agreements should at least meet the DSC criteria.

A distributor's customized payment plans may meet the DSC's minimum requirements for arrears payment agreements even if they provide more flexible or advantageous arrangements to their customers. As such, these customized plans may be compliant with the DSC, which states the following:

"2.7.1 A distributor shall make available to any residential electricity customer who is unable to pay his or her outstanding electricity charges, as defined in section 2.6.6.3, the opportunity to enter into an arrears payment agreement with the distributor. The arrears payment agreement shall include, at a minimum, the terms and conditions specified in sections 2.7.1.1 – 2.7.5 inclusive."

For example, the DSC specifies that a distributor may require a 15% down payment or may require a period of 5 months to repay the remaining overdue amounts. In the case of the former, if the distributor chooses to not require a down payment or in the latter provides a longer period, these would not be violations of the minimum requirements. In these cases a distributor is in full compliance with the DSC since it has the discretion to not require the deposit or to extend the repayment period beyond the minimum period.

Total amount owing under arrears payment agreements

Please report the total amount owing throughout the course of the year, and not just at year end.

Write-offs

With respect to Write-offs, please use the customer account classification at the time the Write-offs occurred during the course of the year, whether residential or eligible low-income, to report the RRR data. As such, the write-off data is reported on an annual cumulative basis (from January 1 to December 31) for number of accounts and associated dollar amounts.

Equal Monthly Payment Plans under the Standard Supply Service Code

Previously, Section 2.1.8 required reporting on both Equal Billing and Equal Monthly Payment Plans. However, under the current Standard Supply Service Code (SSSC), electricity distributors are only required to offer all non-seasonal residential customers an Equal Monthly Payment Plan option. When completing your report, please provide data only for Equal Monthly Payment Plans.

Load Control

With respect to Load Control, please report the number of relevant customer (residential/low-income) accounts where either load limiter or load interrupter devices were installed in the year.

NUMBER OF CUSTOMER ACCOUNTS	
NUMBER OF RESIDENTIAL CUSTOMER ACCOUNTS AS AT YEAR END (FROM 2.1.2) (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"/>		

ARREARS		
Arrears (Number of Accounts in Arrears)		
Arrears is defined as an account that is 30 or more days past the minimum payment period as determined in section 2.6.3 of the Distribution System Code. The 30 or more days past the minimum payment period may differ from a distributor's billing and collection practices associated with payments and arrears.		
NUMBER OF RESIDENTIAL CUSTOMER ACCOUNTS IN ARREARS AT YEAR END (E)	NUMBER OF ELIGIBLE LOW-INCOME CUSTOMER ACCOUNTS IN ARREARS AT YEAR END (F)	
<input type="text"/>	<input type="text"/>	
PERCENTAGE OF RESIDENTIAL CUSTOMER ACCOUNTS IN ARREARS AT YEAR END (E/A)*100	PERCENTAGE OF ELIGIBLE LOW-INCOME CUSTOMER ACCOUNTS IN ARREARS AT YEAR END (F/B)*100	PERCENTAGE OF NON LOW-INCOME CUSTOMER ACCOUNTS IN ARREARS AT YEAR END (E-F)/A*B*100
<input type="text"/>	<input type="text"/>	<input type="text"/>
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)	
<input type="text"/>	<input type="text"/>	
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
<input type="text"/>	<input type="text"/>	<input type="text"/>
COMMENTS		
<input type="text"/>		

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)	
<input type="text"/>	<input type="text"/>	
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
<input type="text"/>	<input type="text"/>	<input type="text"/>
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)	
<input type="text"/>	<input type="text"/>	
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
<input type="text"/>	<input type="text"/>	<input type="text"/>
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)	
<input type="text"/>	<input type="text"/>	
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
<input type="text"/>	<input type="text"/>	<input type="text"/>
COMMENTS		
<input type="text"/>		

2.1.9 – Ontario Electricity Support Program (OESP)

Content
<p>This section requires the reporting of information related to the provision of the OESP in the preceding calendar year:</p> <ul style="list-style-type: none"> The number of OESP recipients at year end; The number of OESP recipients in the year who were no longer receiving OESP at year end; and The number of OESP recipients who also received a LEAP emergency financial assistance grant during the year.
New on form
No changes to form.
Tips
Please refer to the OESP & LEAP Program Manual on the OEB website.

INSTRUCTIONS				
<p>To delete a value that should have been blank you must delete the value and enter 0. Clicking Checkmark at the top of the page 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 Checkmark button.</p>				
INFORMATION ON OESP				
<p>A) THE NUMBER OF OESP RECIPIENTS AT YEAR END</p> <input type="text"/>				
<p>B) THE NUMBER OF OESP RECIPIENTS IN THE YEAR WHO WERE NO LONGER RECEIVING OESP AT YEAR END</p> <input type="text"/>				
<p>C) THE NUMBER OF OESP RECIPIENTS WHO ALSO RECEIVED A LEAP EMERGENCY FINANCIAL ASSISTANCE GRANT DURING YEAR</p> <input type="text"/>				
ERRORS				
<table border="1"> <thead> <tr> <th><input type="checkbox"/></th> <th>DESCRIPTION</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> </tr> </tbody> </table>	<input type="checkbox"/>	DESCRIPTION		
<input type="checkbox"/>	DESCRIPTION			
SUBMIT				
<p>SUBMIT FORM</p> <p>No ▼</p>				

2.1.13 - Reconciliation

Content
<p>2.1.13 Trial Balance and Financial Statement Reconciliation will no longer be required during annual filing. In its place, RRR 2.2.3 self-certification statement against the overall RRR</p>

filing will include confirmation that the Trial Balance submitted in RRR 2.1.7 reconciles with the RRR 2.1.6 Audited Financial Statement where all required reclassifications and adjustments are reasonable and justified.

2.1.14 – Net Metering & Embedded Generation

Content

This section requires the reporting of the number of net metered generators defined in the [Ontario Regulation 541/05 under the Ontario Energy Board Act](#) as at December 31 year-end and their installed capacity in kW. 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 in kW of all embedded generation facilities, excluding net metered facilities reported under sub-sections a) and b) are also required.

New on form

No change to form.

Tips

Net Metering

1. Generator Customers

Please report the total **cumulative** number of net metered generator customers in the service area as of December 31 of the reporting year by renewable energy source.

Distributors are required to report all net metered generator customers in a distributor's service area as of December 31 of the reporting year, adjusting for any changes to the number of net metered generator customers over the reporting year (e.g. net metering agreement terminated in order to enter into a feed-in-tariff contract).

2. Total Installed Capacity

Distributors are required to report total installed net metered capacity at year end of:

Renewable energy generation facilities by renewable energy source
 Electrical energy storage devices (e.g. battery; flywheel) where combined with a renewable energy generation facility, by the renewable energy source

The Cumulative Installed Capacity column is automatically calculated as the sum of the total installed capacity of renewable generation facilities and energy storage devices in

each source category. This figure may not reflect the installed capacity figures used by a distributor for connection impact assessment purposes.

Manual input/override is now allowed in the “Cumulative Installed Capacity” field for each energy type. This recognizes that the inverter capacity may be the limiting factor in the maximum kW that can be supplied to the distribution grid. By implementing these changes, users now have the flexibility to manually adjust the cumulative installed capacity for each energy type.

Reported capacity figures must account for modifications to facilities over the reporting year that affected installed capacity. (e.g. adding solar panels to an existing array)

3. Maximum cumulative generation capacity from net metered generators.

To calculate a distributor’s maximum cumulative generation capacity from net metered generators, a distributor is required to report the highest hourly peak load value in kW (with embedded generation) recorded for their licensed service area in each of the most recent three years.

Please note that, for the purposes of calculating the maximum cumulative generation capacity, distributors are reporting system load and not generating load.

Cumulative Installed Capacity can be overridden in the cases that there are network or usage limits which cause the cumulative installed capacity to be lower than the summation of Renewable Generation Installed Capacity and Electrical Energy Storage Installed Capacity.

Load from wholesale market participants shall be included in the peak load. Under RRR 2.1.14 Net Metering reporting, the “Annual Peak Load” is expected to align with the maximum of “Utility Winter Max Monthly Peak Load with embedded generation” and “Utility Summer Max Monthly Peak Load with embedded generation” reported under the RRR 2.1.5.5 Utility Characteristic reporting.

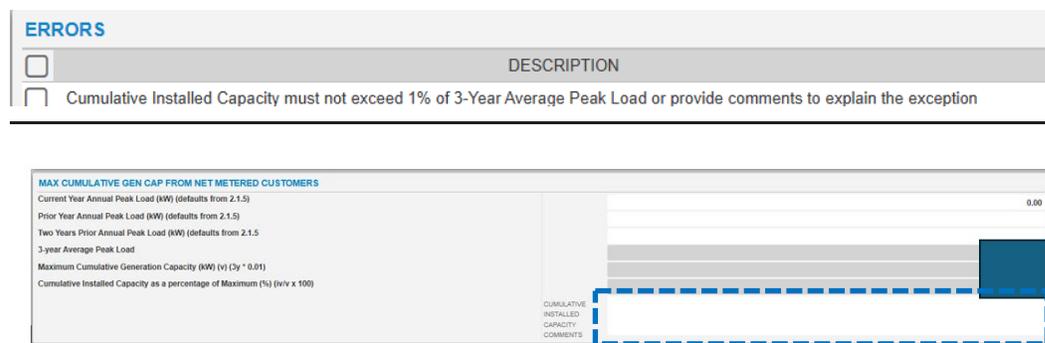
Where a reporting distributor’s licensed service area changed during the three year reporting period (e.g. due to a merger), the distributor reports annual maximum peak load for the distributor’s licensed service area for each of the three years based on the distributor’s licensed service area as of December 31st of the reporting year. For example, if a distributor merged with another distributor during the reporting period, the reporting distributor would determine the annual maximum peak load for each year of the reporting period using the combined licensed service area as at December 31 of the reporting year.

Note:

the 'Average' of the three annual service area peak load values reported is automatically calculated.

'Maximum Cumulative Generation Capacity' is automatically calculated as 1% of the three year 'Average'.

A validation check has been added to flag instances where the cumulative installed capacity exceeds 1% of the average peak demand over the past three years. Submissions that exceed this threshold will be automatically blocked. Users must provide a justification in the 'Comments' section to proceed. Below is a screenshot of the warning message for reference.



Third Party Net Metering

Input the number of signed declarations received and the total number of installed capacity (kW) of net metered generation associated with those declarations.

Embedded Generation

Provide the number of embedded generation facilities by facility type (solar, wind, water, biomass, fossil fuel, exporting storage, non-exporting storage, other), as well as total installed kilowatt capacity by each facility type.

Business Rule

For each 'Renewable Energy Source', if the installed capacity in kW is reported, then the number of customers must be reported; if a number for customers is reported, the associated installed capacity in kW amounts must be reported.

INSTRUCTIONS

1. Please indicate as of December 31 of the reported year.
 2. Clicking Checkmark at the top of the page 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 Checkmark button.

TABLE 1 : NET METERING

<input type="checkbox"/> RENEWABLE ENERGY SOURCE	NUMBER OF NET METERED CUSTOMERS (I)	RENEWABLE GENERATION INSTALLED CAPACITY (KW) (II)	ELECTRICAL ENERGY STORAGE INSTALLED CAPACITY (KW) (III)	CUMULATIVE INSTALLED CAPACITY (KW) (IV= II + III)	OVERRIDE
<input type="checkbox"/> Biomass					<input type="checkbox"/>
<input type="checkbox"/> Solar					<input type="checkbox"/>
<input type="checkbox"/> Water					<input type="checkbox"/>
<input type="checkbox"/> Wind					<input type="checkbox"/>

THIRD PARTY NET METERING

SIGNED DECLARATIONS RECEIVED _____ TOTAL INSTALLED CAPACITY (KW) OF NET METERED GENERATION ASSOCIATED WITH THE SIGNED DECLARATIONS _____

TOTALS

TOTAL NUMBER OF NET METERED CUSTOMERS (SUM OF I) _____ TOTAL RENEWABLE GENERATION INSTALLED CAPACITY (KW) (SUM OF II) _____ TOTAL ELECTRICAL ENERGY STORAGE INSTALLED CAPACITY (KW) (SUM OF III) _____

TOTAL CUMULATIVE INSTALLED CAPACITY (KW) (SUM OF IV) _____

MAX CUMULATIVE GEN CAP FROM NET METERED CUSTOMERS

Current Year Annual Peak Load (kW) (defaults from 2.1.5) _____
 Prior Year Annual Peak Load (kW) (defaults from 2.1.5) _____
 Two Years Prior Annual Peak Load (kW) (defaults from 2.1.5) _____
 3-year Average Peak Load _____
 Maximum Cumulative Generation Capacity (kW) (v) _____
 Cumulative Installed Capacity as a percentage of Maximum (%) (vi/v x 100) _____

TABLE 2 : EMBEDDED GENERATION

<input type="checkbox"/> FACILITY TYPE	NUMBER OF FACILITIES (VI)	INSTALLED CAPACITY KW (VII)
<input type="checkbox"/> Biomass		
<input type="checkbox"/> Solar		
<input type="checkbox"/> Water		
<input type="checkbox"/> Wind		
<input type="checkbox"/> Exporting Storage		
<input type="checkbox"/> Non-Exporting Storage		
<input type="checkbox"/> Other		
<input type="checkbox"/> Fossil Fuel		

TOTALS

TOTAL EMBEDDED GENERATION NUMBER OF FACILITIES (SUM OF VI) _____ TOTAL EMBEDDED GENERATION INSTALLED CAPACITY (SUM OF VII) _____

2.1.15 – Renewable Energy Generation Facilities

Content

Intentionally left blank.

As outlined in the mandate [letter](#), 2.1.15 has been removed from the RRR and the filing system.

2.1.16 - Low-Income Energy Assistance Program (LEAP)

Content
<p>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.</p> <p>This includes information regarding: 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 and the number of customers that received LEAP financial assistance in the last two consecutive years.</p> <p>The input form auto-calculates the average grant disbursed per accepted LEAP application. Finally, it asks for the distributor’s confirmation that the OESP & LEAP Program Manual was adhered to by the social agency partner(s) of the distributor.</p>
New on form
<p>A new drop-down was added to confirm that no eligible applicant was denied due to lack of funds.</p>
Tips
<p>Please refer to the OESP & LEAP Program Manual on the OEB website.</p> <p><u>Business rule</u> Total number of LEAP Applicants should equal the sum of Total applicants Assisted and Total applicants Denied.</p> <p><u>LEAP Funds Reporting</u> As outlined in the letter, the LEAP funds provided by the distributor field is auto-populated with the value entered in USofA 6205 (Donations, Sub-account LEAP Funding) in section 2.1.7 Trial Balance. As such, prior to submitting the data for this part, it is recommended to complete section 2.1.7 Trial Balance. This balance represents the greater of: the prescribed 0.12 percent of the revenue requirement from the last Cost of Service application or \$2,000.</p> <p>Any distributor’s LEAP funds above the OEB approved amount (e.g. 0.12 percent of the revenue requirement threshold) should be treated as “Non Rate Based Sources” for reporting under RRR 2.1.16</p> <p><u>Unused Funds from Previous Years’ Reporting</u></p>

The “Unused Funds from Previous Year(s)” figure reported in the current year’s RRR 2.1.16 filing is expected to match the “Total Unused Funds” from the previous year’s filing.

Average Grant per Accepted Applicant

The Average Grant is calculated as the total grants disbursed divided by the number of applicants assisted. The average grant across all customers is not expected to be greater than the maximum allowable amount for a LEAP grant of \$650 (\$780 if heating with electricity).

2.1.162020-04-300NOT STARTEDAPRIL
☆

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 delete a value that should have been blank you must delete the value and enter 0.
 2. Clicking Checkmark at the top of the page 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 Checkmark button.

LEAP FUNDS PROVIDED BY:

DISTRIBUTOR	NON DISTRIBUTOR SOURCES*	UNUSED FUNDS FROM PREVIOUS YEAR(S)
<input type="text"/>	<input type="text"/>	<input type="text"/>
TOTAL FUNDS RECEIVED		
<input type="text"/>		

*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:

<input type="checkbox"/> AGENCY ADMINISTRATION AND PROGRAM DELIVERY	GRANTS TO DISTRIBUTOR CUSTOMERS	GRANTS TO UNIT SUB-METERED CUSTOMERS**	TOTAL GRANTS DISBURSED	TOTAL FUNDS DISBURSED
<input type="checkbox"/>			0	0

TOTAL UNUSED FUNDS (L) (F-K)		
		0.00
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.		
THIS CONFIRMS THAT NO ELIGIBLE APPLICANT WAS DENIED DUE TO LACK OF FUNDS		
FUNDS DEPLETED		
MONTH IN WHICH LEAP FUNDS WERE DEPLETED (M)		
NUMBER OF LEAP APPLICANTS WHO WERE:		
<input type="checkbox"/> DISTRIBUTOR CUSTOMERS (N)	UNIT SUB-METERED CUSTOMERS** (O)	TOTAL (P) (N+O)
<input type="checkbox"/>		0
NUMBER OF APPLICANTS ASSISTED WHO WERE:		
<input type="checkbox"/> DISTRIBUTOR CUSTOMERS (Q)	UNIT SUB-METERED CUSTOMERS** (R)	TOTAL ASSISTED (S) (Q+R)
<input type="checkbox"/>		0
NUMBER OF APPLICANTS DENIED WHO WERE:		
<input type="checkbox"/> DISTRIBUTOR CUSTOMERS (T)	UNIT SUB-METERED CUSTOMERS** (U)	TOTAL DENIED (V) (T+U)
<input type="checkbox"/>		0
NUMBER OF REPEAT CUSTOMERS:		
Number of customers who received LEAP emergency financial assistance in the current reporting calendar year who had previously received LEAP emergency financial assistance in the prior calendar year.		
<input type="checkbox"/> DISTRIBUTOR CUSTOMERS (W)	UNIT SUB-METERED CUSTOMERS ** (X)	TOTAL REPEAT CUSTOMERS (Y) (W+X)
<input type="checkbox"/>		0

AVERAGE GRANT PER ACCEPTED APPLICANT FOR:		
DISTRIBUTOR CUSTOMER	UNIT SUB METERED AVERAGE**	OVERALL AVERAGE
**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	
	April- 2023 Bluewater Power Distribution Corporation, Sarnia: Corporation ED-2002-0517 Issued;	
This confirms that our social agency partner(s) has/have adhered to the processes and requirements set out in the "OESP & LEAP Program Manual".		
EXCEPTIONS		
DESCRIPTION OF EXCEPTIONS		
ERRORS		
<input type="checkbox"/> DESCRIPTION		
SUBMIT?		
SUBMIT FORM*		
No		

2.1.17 – Large Customer Identification

Content
Intentionally left blank.
As outlined in the mandate letter , 2.1.17 has been removed from the RRR and the filing system.

2.1.18 – Loss of Large Customer

Content

Intentionally left blank.

As outlined in the mandate [letter](#), 2.1.18 has been removed from the RRR and the filing system.

2.1.19 – Billing Accuracy, Public Safety and Non-Prescriptive Scorecard Measures

General Tips

General

Distributors were required to implement all evolving measures (First contact resolution, Customer satisfaction survey results and Distribution system plan implementation progress) in place by July 1, 2014. All distributors will be required to report on their performance results against all Scorecard measures with their annual Electricity Reporting and Record Keeping Requirements filings starting on April 30, 2015.

The evolving measures will also ultimately have definitions established by the OEB no later than 2018 to ensure consistency in reporting and comparability of results. During this period of transition, the OEB will be less prescriptive with respect to most of the evolving measures, allowing distributors some initial discretion on definition and implementation.

Scorecard information

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](#).

Non-prescriptive Scorecard Measures

The auto-populated “Previous Year” fields were introduced for the April 2024 filing to encourage consistent Scorecard formats. Users should note these values are displayed as filed.

NON-PRESCRIPTIVE SCORECARD MEASURES

Please ensure consistent formatting in your entries across years, including decimal places and the use of percentage symbols

Measure (Appears on Scorecard) (12 Characters Max.)	Previous Year	Notes (Not on Scorecard) (See (1) below)	
First Contact Resolution	92%		
Customer Satisfaction Survey Results	94%		SURVEY CONDUCTED LAST YEAR? <input type="checkbox"/>
Asset Management (e.g. Distribution System Plan Implementation Progress)	81%		

(1) 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 denominator in the Notes.

2.1.19a – First Contact Resolution

<p>Content</p> <p>First Contact Resolution is a measure of a distributor’s effectiveness at satisfactorily addressing customers’ complaints.</p> <p>The OEB has determined that distributors will be required to measure First Contact Resolution and report their results annually for the Scorecard. Distributors will be permitted discretion as to how they implement this measure but will be required to describe their measure in the notes.</p>
<p>New on form</p> <p>No changes to the form.</p>
<p>Tips</p> <ol style="list-style-type: none"> 1. The data entered for the First Contact Resolution measure will be shown on the scorecard. 2. Due to the column limitation on the scorecard, the “measure” field has a limit of 12 characters. 3. To the extent the measure can be quantified as a percentage, then only a single percentage (xx.xx%) should be included in the “measure” field such that only a percentage (xx.xx%) is displayed on the scorecard with no text included.

4. The 'Previous Year' field will be auto populated with the data from the value that was submitted before the current filing. This change was introduced to ensure consistency between the historical and current inputs.

5. The data entered in "Notes" column will not appear on the scorecard and will be used by the OEB for analysis. 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. There is no character limit in this field.

2.1.19b – Billing Accuracy

Content

The OEB developed and implemented a uniform measure for billing accuracy in its July 17, 2014 [letter](#) and subsequently established a 98% target for the measure.

A Uniform Billing Accuracy Measure

The billing accuracy measure is defined as the accurate bills issued expressed as a percentage of total bills issued. It is calculated as,

$$\text{Perc. (\%) of bills accurately issued} = \frac{(\text{Total no. of bills issued for the year} - \text{No. of inaccurate bills issued for the year})}{\text{Total no. of bills issued for the year}}$$

Industry-wide Billing Accuracy Performance Target

The OEB has set a minimum industry-wide billing accuracy performance target of 98%. The OEB will review this target level and may refine it in the future, as the OEB monitors distributors' performance and data and as distributors learn from each other and enhance their billing operational and business practices.

Implementation Dates for Tracking and Reporting

Distributors are required to implement and start tracking the billing accuracy measure effective on October 1, 2014.

Distributors will have to report two inputs:

- a) Number of inaccurate bills issued for the year and (A);
- b) Total number of bills issued for the year (B).

The Annual Percentage of bills accurately issued will be automatically calculated as

$$\frac{(B-A)}{B} \text{ upon saving and compared against the OEB's minimum 98\% standard.}$$

New on form

No changes to form.

Tips

The first reporting period (October to December 2014) of the measure was due on April 30, 2015. Additional definitions to ensure consistency in defining the billing accuracy measure include:

Accurate bill

An accurate bill is a bill that contains correct meter readings, customer information and rates resulting in an accurately calculated bill.

Bills issued

The total number of bills issued for the year includes original and re-issued bills that are issued in the calendar year.

As specified by the Distribution System Code section 2.6.4, a bill is considered issued:

- a) if sent by mail, on the third day after the date on which the bill was printed by the distributor;
- b) if made available over the internet, on the date on which an e-mail is sent to the customer notifying the customer that the bill is available for viewing over the internet;
- c) if sent by e-mail, on the date on which the e-mail is sent; or
- d) if sent by more than one of the methods listed in paragraphs (a) to (c), on whichever date of deemed issuance occurs last.

Inaccurate bill issued

A bill is considered inaccurate if:

- a) The bill has been issued to the customer and subsequently cancelled due to a billing error and/or;
- b) There has been a billing adjustment in a subsequent billing(s) as a result of a previous billing error.

Note: Accurate bills that need to be cancelled in order to correct another bill should not be counted.

Please note that all estimated bills are considered inaccurate bills.

Distributors are expected to discuss what actions are being undertaken to meet the OEB standard if the Billing Accuracy measure is not met.

Billing adjustments

For the purpose of calculating billing accuracy, the distributor should include all billing adjustments arising from billing errors in lieu of cancelling and rebilling the original bill.

2.1.19c – Customer Satisfaction Survey Results

Content

The OEB has determined that distributors will be required to survey customer satisfaction and report the results for the Scorecard. Distributors will have discretion to determine how to conduct their customer satisfaction surveys (e.g., annual perception survey, on-going transactional survey, focus group, telephone, “in-house”, outsourced, joint, etc.). However, the OEB expects distributors to adhere to the following principles:

Surveys will, at a minimum, canvass customer satisfaction in the following key areas:

- (a) power quality and reliability;
- (b) price;
- (c) billing and payment;
- (d) communications; and
- (e) customer service experience.

Distributors will follow good survey practices (examples may include: survey goals are clear and specific; selected samples will represent the population to be studied; care is taken in matching question wording to the concepts being measured and the population studied; appropriate statistical analytic and reporting techniques are used; all methods of the survey are disclosed to allow for evaluation and replication; etc.), having regard to the body of literature on the subject.

The OEB accepts that distributors use different tools to assess customer satisfaction (e.g., perception surveys, transactional surveys, focus group surveys, town hall meeting surveys, in-depth interview surveys, etc.). At this time, the OEB thinks that the costs of requiring all distributors to conduct the same survey may outweigh the benefits of allowing distributors to tailor their surveys to meet the needs and characteristics of their respective customer bases. The OEB recognizes that allowing flexibility in survey type and frequency permits distributors to use their surveys to measure other performance outcomes of interest to their organizations.

Distributors have the option to use either the EDA’s customer satisfaction survey developed for the sector or conduct their own survey.

New on form

No change to form.

Tips

1. The data entered for the Customer Satisfaction Survey Results measure will be shown on the scorecard.
2. Due to the column limitation on the scorecard, the “measure” field has a limit of 12 characters.
3. To the extent the measure can be quantified as a percentage, then only a single percentage (xx.xx%) should be included in the “measure” field such that only a percentage (xx.xx%) is displayed on the scorecard with no text included.
4. The ‘Previous Year’ field will be auto-populated with the data that was submitted in the year prior to the current filing. This change was introduced to ensure consistency between the historical and current inputs.
5. The data entered in “Notes” column will not appear on the scorecard and will be used by the OEB for analysis. 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. There is no character limit in this field.

6. Distributors will be required to conduct their survey on a biennial basis (i.e. every second year), at a minimum. If a distributor conducted survey #1 for the 2015 performance result to be reported in April 2016, then for next year reporting in April 2017, the distributor can report the same performance result from survey #1. The distributor would be required to conduct survey #2 by April 2018 to be reported to the OEB in April 2018.
7. The checkbox "SURVEY CONDUCTED LAST YEAR?" was introduced for the April 2025 filing to promote consistency. If the checkbox is selected, the results from last year's filing will be automatically populated. If it is not selected, users can enter the most recent data manually.

2.1.19d – Public Safety

Content		
<p>Electricity distributors are required to report on a public safety measure that includes three components:</p> <p><u>Component A - Public Awareness of Electrical Safety</u></p> <p>This component measures the level of public awareness within the electricity distributor's service territory of electrical safety information and precautions related to distribution network assets.</p> <p>Refer to the OEB's November 25, 2015 letter on the methodology and an implementation guide as well as a set of biannual standardized questionnaire that electricity distributors should use to conduct either a telephone or an online survey of a statistically representative sample of distributor's service territory's population regarding Component A - Public Awareness of Electrical Safety Measure.</p> <p>The performance target for Component A will be established once three years of data is gathered from the electricity distributors. The target for Public Awareness of Electrical Safety was set after the information for years 2015 to 2017 was collected from electricity distributors. The resulting target was reported and shown on the scorecard for the 2018 performance data.</p>		
Year of Related Data	When to Conduct Survey	RRR Filing Due Date

2015 Survey #1	November 2015 – April 2016	April 30, 2016 (for 2015 Scorecard)
2016	N/A Survey #1 data reported	April 30, 2017 (for 2016 Scorecard)
2017 Survey #2	Prior to April 30, 2018	April 30, 2018 (for 2017 Scorecard)
2018	N/A Survey #2 data reported	April 30, 2019 (for 2018 Scorecard)
2019 Survey #3	Prior to April 30, 2020	April 30, 2020 (for 2019 Scorecard)

Component B - Compliance with Ontario Regulation 22/04

This measures the level of the electricity distributor’s compliance with [Ontario Regulation 22/04](#)- Electrical Distribution Safety as measured by:

- Evaluation of annual audit of compliance submitted by electricity distributor (section 4-8) and declaration of compliance (sections 3,9-12)
- Evaluation of Due Diligence Inspection (DDIs) and Reports of Public Safety Concerns

The performance target for level of compliance with Ontario Regulation 22/04 is for the distributor to be fully compliant with Ontario Regulation 22/04.

Component C - Serious Electrical Incident Index

This measures the number of non-occupational (general public) serious electrical incidents involving electricity distributor owned assets as defined by Ontario Regulation 22/04 - Electrical Distribution Safety, as measured by:

- Number of serious electrical incidents and;
- Rate of serious electrical incidents occurring on an electricity distributor’s assets per 10,100 or 1000 km of line [Number of Incidents/kilometers of line * Rate category].

The performance target for Serious Electrical Incident Index will be set based on distributor’s specific performance target using the distributor’s historical data and prior performance.

Distributors are expected to review the performance results and targets for Components B and C as published by the Electrical Safety Authority (ESA) and, if required, resolve any issues with the ESA prior to reporting to the OEB by April 30.

New on form

A new checkbox, "SURVEY CONDUCTED LAST YEAR?" has been introduced to auto-

populate the previous year's Component A - Public Awareness of Electrical Safety.

Tips

- . For Component A Public Awareness of Electrical Safety, please report the result in percentage format (xx.xx%).
- . For Component B Compliance with Ontario Regulation 22/04 result, select from the drop-down menu:
 - N/C – Non-Compliance*
 - A failure to comply with a substantial part of Regulation 22/04; or
 - Continuing failure to comply with a previously identified Needs Improvement item.
 - N/I – Needs Improvement*
 - A failure to fully comply with part of Regulation 22/04; or
 - Non-pervasive failure to comply with adequate, established procedures for complying with Regulation 22/04.
 - C – Compliant*
 - Substantially meeting the requirements of Regulation 22/04.
- . For Component C Rate of serious electrical incidents occurring on an electricity distributor's assets per 10, 100 or 1000 km of line, please round to the nearest thousandth place (i.e. 3-decimal places) to be shown on the scorecard.
- . The checkbox "**Survey Conducted Last Year?**" was introduced for the April 2025 filing to ensure consistency. When selected, it automatically populates results from the previous year's filing for Component A - Public Awareness of Electrical Safety. If left unselected, users can manually input the most recent data.

2.1.19e – Asset Management Measure

2.1.19e Asset Management Measure

Content

The OEB is in the process of developing a quantifiable measure relating to the efficacy of distributors' asset management. As of now, the Distribution System Plan (DSP) Implementation Progress is used as an interim measure for the Scorecard Asset Management measure until the OEB develops a uniform measure. Distributors are permitted discretion as to how they implement this measure but will be required to describe their measure in the notes.

New on form

No changes to form.

Tips

1. The data entered for the Distribution System Plan Implementation Progress measure will be shown on the scorecard.
2. Due to the column limitation on the scorecard, the "measure" field has a limit of 12 characters.
3. To the extent the measure can be quantified as a percentage, then only a single percentage (xx.xx%) should be included in the "measure" field such that only a percentage (xx.xx%) is displayed on the scorecard with no text included.

4. The 'Previous Year' field will be auto-populated with the data from the value that was submitted before the current filing. This change was introduced to ensure consistency between the historical and current inputs.

5. The data entered in "Notes" column will not appear on the scorecard and will be used by the OEB for analysis. 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. There is no character limit in this field.

PUBLIC SAFETY			
Component A: Level of Public Awareness (%)	Distributor Performance	Distributor Target	Survey Conducted Last Year? <input type="checkbox"/>
Component B: Level of Compliance with Ontario Regulation 22/04			
Component C: Serious Electrical Incident Index Number of General Public Incidents			
Rate per 10, 100, 1000 km of line (round to 3-decimal places)			
Rate category			
NON-PRESCRIPTIVE SCORECARD MEASURES			
Please ensure consistent formatting in your entries across years, including decimal places and the use of percentage symbols			
Measure (Appears on Scorecard) (12 Characters Max.)	Previous Year	Notes (Not on Scorecard) (See (1) below)	
First Contact Resolution	92%		
Customer Satisfaction Survey Results	94%		SURVEY CONDUCTED LAST YEAR? <input type="checkbox"/>
Asset Management (e.g. Distribution System Plan Implementation Progress)	81%		
<small>(1) 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 denominator in the Notes.</small>			

SUBMIT?	
SUBMIT FORM*	
No	

2.1.20 – Publicly Traded Securities (PTS)

Content

Intentionally left blank.

2.1.20 has been removed from the RRR and the filing system.

2.1.21 – Change in Status related to Publicly Traded Securities (PTS)

Content

Intentionally left blank.

2.1.21 has been removed from the RRR and the filing system.

2.1.22 – Status of Cyber Security Readiness

Content
<p><u>Part 1 – General Information</u></p> <ul style="list-style-type: none"> All information submitted in this process will be kept confidential and used by the OEB solely for the purpose of assessing the industry’s cyber security readiness. <p><u>Part 2 – Request for Information</u></p> <ul style="list-style-type: none"> Pursuant to the “Electricity Reporting and Record Keeping Requirements”, licensees are required to provide the OEB with information on cyber security readiness and actions they are taking relative to their cyber security risks. Using the Ontario Cyber Security Framework (Framework), licensees shall identify the control objectives that would apply to their organization in accordance with their Inherent Risk Profile. <p><u>Part 3 - Inherent Risk Profile Tool</u></p> <ul style="list-style-type: none"> The Inherent Risk Profile Tool allows each Ontario LDC to be categorized based on their inherent risk, in an objective fashion. Based on size, maturity and capability, Ontario LDCs will have different inherent risk profiles (High, Medium or Low). <p><u>Part 4 – Supporting Information – Cybersecurity</u></p> <ul style="list-style-type: none"> OEB requires that licensed transmitters and distributors report their cyber security maturity based on their assessment against the Framework, and provide the necessary information and certification to the OEB on an annual basis. Code amendments require the reporting of the entity’s status of cyber security readiness and a self-certification statement signed by the Chief Executive Officer. Self-certification must be completed under the CEO (or CEO equivalent)’s login account. Please refer to the Registration section to ensure that the licensee’s CEO has the account and security credentials to submit the self-certification. The certification must be completed by an executive signing officer of the company e.g., Chief Executive Officer or other officer of the company with equivalent executive signing authority. The electronic filing of the CEO’s self-certification is mandatory for all distributors. No hardcopies of this document will be accepted.
New on form
No changes to form.
Tips
<ul style="list-style-type: none"> Licensed distributors complete the 2.1.22 form. Licensed transmitters complete the 3.1.7 form. This form’s self-certification must be completed under the CEO (or CEO equivalent)’s log in account. Please refer to the Registration section to ensure that the utility’s CEO

has the account and security credentials to sign off on the cyber security readiness report.

- The RRR filings with the OEB will not be complete unless the executive certification of the RRR is completed.
- It is an offence under section 126(1)(b) of the Ontario Energy Board Act, 1998 to knowingly furnish false or misleading information in any application, statement or return made under that Act or in any circumstances where information is required or authorized to be provided under that Act.

Part 1 & 2 - General Information

Part 3 - Acknowledgement of Status

Part 4 - Supporting Information - Cyber Security

PART 1 & 2 - GENERAL INFORMATION

SUMMARY

REPORTING YEAR	FILING NAME	RRR FILING NO
2024	2.1.22	38237
REPORTING PERIOD	LICENCE TYPE	STATUS
April, 2024TEST - ABC Limited Company, Toronto: Corporation ED-99		Not Started
REPORT VERSION	EXTENSION GRANTED	EXTENSION DEADLINE
0		
FILING DUE DATE	FISCAL PERIOD FROM	FISCAL PERIOD TO
May 01, 2023	January 1, 2023	December 31, 2023
EXPIRY DATE	LICENSEE ID	
May 01, 2024	ED-9999-9992	

PART 1 - GENERAL INFORMATION

All information submitted in this process will be kept confidential and used by the OEB solely for the purpose of assessing the industry's cyber security readiness.

CYBER SECURITY CONTACT NAME (1)	CYBER SECURITY CONTACT TELEPHONE NO	CYBER SECURITY CONTACT EMAIL

PART 2 - REQUEST FOR INFORMATION

Pursuant to the "Electricity Reporting and Record Keeping Requirements" (2), licensees are required to provide the OEB with information on cyber security readiness and actions they are taking relative to their cyber security risks. Using the Ontario Cyber Security Framework (Framework) (3), licensees shall identify the control objectives that would apply to their organization in accordance with their Inherent Risk Profile. Licensees are expected to determine the control objectives that they plan to implement and how they will be achieved based upon their assessment of their organization's cyber security risk tolerance. This information is to be provided by completing Part 3 and Part 4 of this form.

FOOTNOTES

(1) Cyber Security Contact Name is the individual at your organization who would be contacted about a cyber security update.
 (2) [Electricity Reporting and Record Keeping Requirements](#)
 (3) [Ontario Cyber Security Framework v1.0](#)
 (3) [Ontario Cyber Security Framework v1.1](#)

TEST ELECTRICITY DISTRIBUTOR
☆

Part 1 & 2 - General Information

Part 3 - Acknowledgement of Status

Part 4 - Supporting Information - Cyber Security

PART 3 - ACKNOWLEDGEMENT OF STATUS

PART 3

Signatory Confirms:
I have read and understand the Framework and in applying the self-assessment steps using the Inherent Risk Profile Tool (4), my organization's risk would be rated as:

ORGANIZATION RISK	
	▼

FOOTNOTES

(4) [Inherent Risk Profile Tool](#)

PART 4 - SUPPORTING INFORMATION - CYBER SECURITY

Status of Implementation of Control Objectives consistent with my Organization's Risk Profile

IMPLEMENTATION INTENTION: IMPLEMENTATION STATUS: YEARS:

Status report for the period from: YEAR START: YEAR END:

January 1, 2023 December 31, 2023

VERSION:

Please specify the version of the Ontario Cyber Security Framework to which your organization is referring. Control objectives marked with an asterisk (*) have been introduced in version 1.1 of the Framework (S).

IDENTIFY

1a. Do you have a corporate privacy and cyber security governance (S) program in place?

1b. Is the utility's board of directors involved in the cyber security risk management process?

Identify: ID.AM-4, ID.AM-P1, 2 ID.OV-1, 2, 3 ID.OV-P1, P2 ID.RA-P1 Protect: PR.AT-4, 6

2a. Based on your organization's risk profile, do you have privacy and cyber security risk identification and risk prioritization processes in place to support your operational risk decisions?

Identify: ID.RM-1 ID.RM-P1 ID.GV-P3 ID.GV-4

2b. Based on your organization's risk profile, does your organization have privacy and cyber security risk identification and risk prioritization processes in place to support your operational risk decisions? What is the level of completion?

Identify: ID.RA-1, 2, 3, 4, 5, 6 ID.RM-2, 3

3a. Do you undergo 3rd party and/or self-audits/assessments (S) of your privacy and cyber security program based on your organization's risk profile?

THIRD PARTY AUDITS SELF AUDITS/ASSESSMENTS

3b. Does your organization have mitigation plans in place for your organization's privacy and cyber security risk areas based on your 3rd party or self-assessment? What is the level of completion?

Identify: ID.RA-1, ID.RA-6 Protect: PR.IP-12

4a. Has your organization completed its onboarding into the IESO Information Sharing Services program known as Lighthouse? (Note: If you are unsure of your status please contact the IESO for confirmation.)

CYBER SECURITY SITUATIONAL AWARENESS INFORMATION EXCHANGE

4b. For those organizations that have completed onboarding into the IESO's Lighthouse program, do you actively participate in one or more of the IESO's information sharing services?

Identify: ID.RA-2 Respond: RS.AN-6*

PROTECT

5. Do you have a privacy and cyber security awareness education and training program in place for the organization's personnel and partners to perform their information security-related duties and responsibilities consistent with related policies, procedures, standards and agreements? (S) (What is the level of completion?)

Identify: ID.AM-4, ID.AM-P1, 2 ID.OV-1, 2, 3 ID.OV-P1, P2 ID.RA-P1 Protect: PR.AT-4, 6

6. Does your organization have controls in place to address privacy and cyber security for 3rd party service providers? (S) (What is the level of completion?)

Identify: ID.RA-1, 2, 3, 4, 5, 6 ID.RM-2, 3 Protect: PR.AT-4, 6

DETECT

7. Do you have defined and/or processes in place to identify, detect and detect cyber security and privacy events/incidents? (S) (What is the level of completion?)

Identify: ID.AM-4, ID.AM-P1, 2 ID.OV-1, 2, 3 ID.OV-P1, P2 ID.RA-P1 Protect: PR.AT-4, 6

RESPOND

8. Do you have documented incident response processes and procedures in place for privacy and cyber security events/incidents? (S) (What is the level of completion?)

Identify: ID.AM-4, ID.AM-P1, 2 ID.OV-1, 2, 3 ID.OV-P1, P2 ID.RA-P1 Protect: PR.AT-4, 6

9. Are you regularly testing your documented event/incident response processes and procedures for privacy & cyber security?

Identify: ID.AM-4, ID.AM-P1, 2 ID.OV-1, 2, 3 ID.OV-P1, P2 ID.RA-P1 Protect: PR.AT-4, 6

RECOVER

10. Do you have documented incident recovery processes and procedures in place for privacy and cyber security events/incidents? (S) (What is the level of completion?)

Identify: ID.AM-4, ID.AM-P1, 2 ID.OV-1, 2, 3 ID.OV-P1, P2 ID.RA-P1 Protect: PR.AT-4, 6

11. Are you regularly testing your documented event/incident recovery processes and procedures for privacy & cyber security?

Identify: ID.AM-4, ID.AM-P1, 2 ID.OV-1, 2, 3 ID.OV-P1, P2 ID.RA-P1 Protect: PR.AT-4, 6

CHIEF EXECUTIVE OFFICER SIGN-OFF

Self-Certification Statement: I attest to the accuracy of the information provided in this report for the business as of the report completion date.

CHIEF EXECUTIVE OFFICER: DATE:

CHIEF INFORMATION OFFICER: DATE:

NO

FOOTNOTES

(1) Ontario Cyber Security Framework, Version 1.1, 2023, 1.1.1, 1.1.2, 1.1.3, 1.1.4, 1.1.5, 1.1.6, 1.1.7, 1.1.8, 1.1.9, 1.1.10, 1.1.11, 1.1.12, 1.1.13, 1.1.14, 1.1.15, 1.1.16, 1.1.17, 1.1.18, 1.1.19, 1.1.20, 1.1.21, 1.1.22, 1.1.23, 1.1.24, 1.1.25, 1.1.26, 1.1.27, 1.1.28, 1.1.29, 1.1.30, 1.1.31, 1.1.32, 1.1.33, 1.1.34, 1.1.35, 1.1.36, 1.1.37, 1.1.38, 1.1.39, 1.1.40, 1.1.41, 1.1.42, 1.1.43, 1.1.44, 1.1.45, 1.1.46, 1.1.47, 1.1.48, 1.1.49, 1.1.50, 1.1.51, 1.1.52, 1.1.53, 1.1.54, 1.1.55, 1.1.56, 1.1.57, 1.1.58, 1.1.59, 1.1.60, 1.1.61, 1.1.62, 1.1.63, 1.1.64, 1.1.65, 1.1.66, 1.1.67, 1.1.68, 1.1.69, 1.1.70, 1.1.71, 1.1.72, 1.1.73, 1.1.74, 1.1.75, 1.1.76, 1.1.77, 1.1.78, 1.1.79, 1.1.80, 1.1.81, 1.1.82, 1.1.83, 1.1.84, 1.1.85, 1.1.86, 1.1.87, 1.1.88, 1.1.89, 1.1.90, 1.1.91, 1.1.92, 1.1.93, 1.1.94, 1.1.95, 1.1.96, 1.1.97, 1.1.98, 1.1.99, 1.1.100, 1.1.101, 1.1.102, 1.1.103, 1.1.104, 1.1.105, 1.1.106, 1.1.107, 1.1.108, 1.1.109, 1.1.110, 1.1.111, 1.1.112, 1.1.113, 1.1.114, 1.1.115, 1.1.116, 1.1.117, 1.1.118, 1.1.119, 1.1.120, 1.1.121, 1.1.122, 1.1.123, 1.1.124, 1.1.125, 1.1.126, 1.1.127, 1.1.128, 1.1.129, 1.1.130, 1.1.131, 1.1.132, 1.1.133, 1.1.134, 1.1.135, 1.1.136, 1.1.137, 1.1.138, 1.1.139, 1.1.140, 1.1.141, 1.1.142, 1.1.143, 1.1.144, 1.1.145, 1.1.146, 1.1.147, 1.1.148, 1.1.149, 1.1.150, 1.1.151, 1.1.152, 1.1.153, 1.1.154, 1.1.155, 1.1.156, 1.1.157, 1.1.158, 1.1.159, 1.1.160, 1.1.161, 1.1.162, 1.1.163, 1.1.164, 1.1.165, 1.1.166, 1.1.167, 1.1.168, 1.1.169, 1.1.170, 1.1.171, 1.1.172, 1.1.173, 1.1.174, 1.1.175, 1.1.176, 1.1.177, 1.1.178, 1.1.179, 1.1.180, 1.1.181, 1.1.182, 1.1.183, 1.1.184, 1.1.185, 1.1.186, 1.1.187, 1.1.188, 1.1.189, 1.1.190, 1.1.191, 1.1.192, 1.1.193, 1.1.194, 1.1.195, 1.1.196, 1.1.197, 1.1.198, 1.1.199, 1.1.200, 1.1.201, 1.1.202, 1.1.203, 1.1.204, 1.1.205, 1.1.206, 1.1.207, 1.1.208, 1.1.209, 1.1.210, 1.1.211, 1.1.212, 1.1.213, 1.1.214, 1.1.215, 1.1.216, 1.1.217, 1.1.218, 1.1.219, 1.1.220, 1.1.221, 1.1.222, 1.1.223, 1.1.224, 1.1.225, 1.1.226, 1.1.227, 1.1.228, 1.1.229, 1.1.230, 1.1.231, 1.1.232, 1.1.233, 1.1.234, 1.1.235, 1.1.236, 1.1.237, 1.1.238, 1.1.239, 1.1.240, 1.1.241, 1.1.242, 1.1.243, 1.1.244, 1.1.245, 1.1.246, 1.1.247, 1.1.248, 1.1.249, 1.1.250, 1.1.251, 1.1.252, 1.1.253, 1.1.254, 1.1.255, 1.1.256, 1.1.257, 1.1.258, 1.1.259, 1.1.260, 1.1.261, 1.1.262, 1.1.263, 1.1.264, 1.1.265, 1.1.266, 1.1.267, 1.1.268, 1.1.269, 1.1.270, 1.1.271, 1.1.272, 1.1.273, 1.1.274, 1.1.275, 1.1.276, 1.1.277, 1.1.278, 1.1.279, 1.1.280, 1.1.281, 1.1.282, 1.1.283, 1.1.284, 1.1.285, 1.1.286, 1.1.287, 1.1.288, 1.1.289, 1.1.290, 1.1.291, 1.1.292, 1.1.293, 1.1.294, 1.1.295, 1.1.296, 1.1.297, 1.1.298, 1.1.299, 1.1.300, 1.1.301, 1.1.302, 1.1.303, 1.1.304, 1.1.305, 1.1.306, 1.1.307, 1.1.308, 1.1.309, 1.1.310, 1.1.311, 1.1.312, 1.1.313, 1.1.314, 1.1.315, 1.1.316, 1.1.317, 1.1.318, 1.1.319, 1.1.320, 1.1.321, 1.1.322, 1.1.323, 1.1.324, 1.1.325, 1.1.326, 1.1.327, 1.1.328, 1.1.329, 1.1.330, 1.1.331, 1.1.332, 1.1.333, 1.1.334, 1.1.335, 1.1.336, 1.1.337, 1.1.338, 1.1.339, 1.1.340, 1.1.341, 1.1.342, 1.1.343, 1.1.344, 1.1.345, 1.1.346, 1.1.347, 1.1.348, 1.1.349, 1.1.350, 1.1.351, 1.1.352, 1.1.353, 1.1.354, 1.1.355, 1.1.356, 1.1.357, 1.1.358, 1.1.359, 1.1.360, 1.1.361, 1.1.362, 1.1.363, 1.1.364, 1.1.365, 1.1.366, 1.1.367, 1.1.368, 1.1.369, 1.1.370, 1.1.371, 1.1.372, 1.1.373, 1.1.374, 1.1.375, 1.1.376, 1.1.377, 1.1.378, 1.1.379, 1.1.380, 1.1.381, 1.1.382, 1.1.383, 1.1.384, 1.1.385, 1.1.386, 1.1.387, 1.1.388, 1.1.389, 1.1.390, 1.1.391, 1.1.392, 1.1.393, 1.1.394, 1.1.395, 1.1.396, 1.1.397, 1.1.398, 1.1.399, 1.1.400, 1.1.401, 1.1.402, 1.1.403, 1.1.404, 1.1.405, 1.1.406, 1.1.407, 1.1.408, 1.1.409, 1.1.410, 1.1.411, 1.1.412, 1.1.413, 1.1.414, 1.1.415, 1.1.416, 1.1.417, 1.1.418, 1.1.419, 1.1.420, 1.1.421, 1.1.422, 1.1.423, 1.1.424, 1.1.425, 1.1.426, 1.1.427, 1.1.428, 1.1.429, 1.1.430, 1.1.431, 1.1.432, 1.1.433, 1.1.434, 1.1.435, 1.1.436, 1.1.437, 1.1.438, 1.1.439, 1.1.440, 1.1.441, 1.1.442, 1.1.443, 1.1.444, 1.1.445, 1.1.446, 1.1.447, 1.1.448, 1.1.449, 1.1.450, 1.1.451, 1.1.452, 1.1.453, 1.1.454, 1.1.455, 1.1.456, 1.1.457, 1.1.458, 1.1.459, 1.1.460, 1.1.461, 1.1.462, 1.1.463, 1.1.464, 1.1.465, 1.1.466, 1.1.467, 1.1.468, 1.1.469, 1.1.470, 1.1.471, 1.1.472, 1.1.473, 1.1.474, 1.1.475, 1.1.476, 1.1.477, 1.1.478, 1.1.479, 1.1.480, 1.1.481, 1.1.482, 1.1.483, 1.1.484, 1.1.485, 1.1.486, 1.1.487, 1.1.488, 1.1.489, 1.1.490, 1.1.491, 1.1.492, 1.1.493, 1.1.494, 1.1.495, 1.1.496, 1.1.497, 1.1.498, 1.1.499, 1.1.500, 1.1.501, 1.1.502, 1.1.503, 1.1.504, 1.1.505, 1.1.506, 1.1.507, 1.1.508, 1.1.509, 1.1.510, 1.1.511, 1.1.512, 1.1.513, 1.1.514, 1.1.515, 1.1.516, 1.1.517, 1.1.518, 1.1.519, 1.1.520, 1.1.521, 1.1.522, 1.1.523, 1.1.524, 1.1.525, 1.1.526, 1.1.527, 1.1.528, 1.1.529, 1.1.530, 1.1.531, 1.1.532, 1.1.533, 1.1.534, 1.1.535, 1.1.536, 1.1.537, 1.1.538, 1.1.539, 1.1.540, 1.1.541, 1.1.542, 1.1.543, 1.1.544, 1.1.545, 1.1.546, 1.1.547, 1.1.548, 1.1.549, 1.1.550, 1.1.551, 1.1.552, 1.1.553, 1.1.554, 1.1.555, 1.1.556, 1.1.557, 1.1.558, 1.1.559, 1.1.560, 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1.1.894, 1.1.895, 1.1.896, 1.1.897, 1.1.898, 1.1.899, 1.1.900, 1.1.901, 1.1.902, 1.1.903, 1.1.904, 1.1.905, 1.1.906, 1.1.907, 1.1.908, 1.1.909, 1.1.910, 1.1.911, 1.1.912, 1.1.913, 1.1.914, 1.1.915, 1.1.916, 1.1.917, 1.1.918, 1.1.919, 1.1.920, 1.1.921, 1.1.922, 1.1.923, 1.1.924, 1.1.925, 1.1.926, 1.1.927, 1.1.928, 1.1.929, 1.1.930, 1.1.931, 1.1.932, 1.1.933, 1.1.934, 1.1.935, 1.1.936, 1.1.937, 1.1.938, 1.1.939, 1.1.940, 1.1.941, 1.1.942, 1.1.943, 1.1.944, 1.1.945, 1.1.946, 1.1.947, 1.1.948, 1.1.949, 1.1.950, 1.1.951, 1.1.952, 1.1.953, 1.1.954, 1.1.955, 1.1.956, 1.1.957, 1.1.958, 1.1.959, 1.1.960, 1.1.961, 1.1.962, 1.1.963, 1.1.964, 1.1.965, 1.1.966, 1.1.967, 1.1.968, 1.1.969, 1.1.970, 1.1.971, 1.1.972, 1.1.973, 1.1.974, 1.1.975, 1.1.976, 1.1.977, 1.1.978, 1.1.979, 1.1.980, 1.1.981, 1.1.982, 1.1.983, 1.1.984, 1.1.985, 1.1.986, 1.1.987, 1.1.988, 1.1.989, 1.1.990, 1.1.991, 1.1.992, 1.1.993, 1.1.994, 1.1.995, 1.1.996, 1.1.997, 1.1.998, 1.1.999, 1.1.1000, 1.1.1001, 1.1.1002, 1.1.1003, 1.1.1004, 1.1.1005, 1.1.1006, 1.1.1007, 1.1.1008, 1.1.1009, 1.1.1010, 1.1.1011, 1.1.1012, 1.1.1013, 1.1.1014, 1.1.1015, 1.1.1016, 1.1.1017, 1.1.1018, 1.1.1019, 1.1.1020, 1.1.1021, 1.1.1022, 1.1.1023, 1.1.1024, 1.1.1025, 1.1.1026, 1.1.1027, 1.1.1028, 1.1.1029, 1.1.1030, 1.1.1031, 1.1.1032, 1.1.1033, 1.1.1034, 1.1.1035, 1.1.1036, 1.1.1037, 1.1.1038, 1.1.1039, 1.1.1040, 1.1.1041, 1.1.1042, 1.1.1043, 1.1.1044, 1.1.1045, 1.1.1046, 1.1.1047, 1.1.1048, 1.1.1049, 1.1.1050, 1.1.1051, 1.1.1052, 1.1.1053, 1.1.1054, 1.1.1055, 1.1.1056, 1.1.1057, 1.1.1058, 1.1.1059, 1.1.1060, 1.1.1061, 1.1.1062, 1.1.1063, 1.1.1064, 1.1.1065, 1.1.1066, 1.1.1067, 1.1.1068, 1.1.1069, 1.1.1070, 1.1.1071, 1.1.1072, 1.1.1073, 1.1.1074, 1.1.1075, 1.1.1076, 1.1.1077, 1.1.1078, 1.1.1079, 1.1.1080, 1.1.1081, 1.1.1082, 1.1.1083, 1.1.1084, 1.1.1085, 1.1.1086, 1.1.1087, 1.1.1088, 1.1.1089, 1.1.1090, 1.1.1091, 1.1.1092, 1.1.1093, 1.1.1094, 1.1.1095, 1.1.1096, 1.1.1097, 1.1.1098, 1.1.1099, 1.1.1100, 1.1.1101, 1.1.1102, 1.1.1103, 1.1.1104, 1.1.1105, 1.1.1106, 1.1.1107, 1.1.1108, 1.1.1109, 1.1.1110, 1.1.1111, 1.1.1112, 1.1.1113, 1.1.1114, 1.1.1115, 1.1.1116, 1.1.1117, 1.1.1118, 1.1.1119, 1.1.1120, 1.1.1121, 1.1.1122, 1.1.1123, 1.1.1124, 1.1.1125, 1.1.1126, 1.1.1127, 1.1.1128, 1.1.1129, 1.1.1130, 1.1.1131, 1.1.1132, 1.1.1133, 1.1.1134, 1.1.1135, 1.1.1136, 1.1.1137, 1.1.1138, 1.1.1139, 1.1.1140, 1.1.1141, 1.1.1142, 1.1.1143, 1.1.1144, 1.1.1145, 1.1.1146, 1.1.1147, 1.1.1148, 1.1.1149, 1.1.1150, 1.1.1151, 1.1.1152, 1.1.1153, 1.1.1154, 1.1.1155, 1.1.1156, 1.1.1157, 1.1.1158, 1.1.1159, 1.1.1160, 1.1.1161, 1.1.1162, 1.1.1163, 1.1.1164, 1.1.1165, 1.1.1166, 1.1.1167, 1.1.1168, 1.1.1169, 1.1.1170, 1.1.1171, 1.1.1172, 1.1.1173, 1.1.1174, 1.1.1175, 1.1.1176, 1.1.1177, 1.1.1178, 1.1.1179, 1.1.1180, 1.1

For each qualifying debt issuance, provide the following details:

Field	Instructions
Issuing Entity	Enter the legal name of the entity that issued the debt
Term (Years)	Enter the term of the debt in years (e.g., 10.1).
Principal (\$)	Enter the principal amount of the debt in Canadian dollars (e.g., 50,000,000).
Interest Rate (%)	Enter the interest rate expressed as a percentage (e.g., 4.64)
Issue Date	Enter the date the debt was issued
Maturity Date	Enter the date the debt matures
Utility Comments	Provide any relevant comments or notes (optional).

Step 3: Submit Form

After completing all required fields, select Yes under “Submit Form” to finalize your submission. If you are not ready to submit, select No and save your progress.

New on form

New for April 2026 annual filing

Tips

- If your entity did not issue qualifying long-term debt in the preceding calendar year, select No and submit the form.
- Use the “+” button in the form to add additional rows for multiple debt issuances.

REPORT SUMMARY																
REPORTING YEAR 2026	FILING FORM NAME 2.1.23	RRR FILING NO 41169														
REPORTING PERIOD AND COMPANY NAME April, 2026 Test – ABC Ltd., Toronto: Corporation ED-2003-0001 Issued;	LICENCE TYPE Distributor	STATUS Not Started														
REPORT VERSION 0	EXTENSION GRANTED	EXTENSION DEADLINE														
FILING DUE DATE August 31, 2026	FROM PERIOD January 1, 2024	TO PERIOD December 31, 2024														
SUBMITTED ON	SUBMITTER NAME	EXPIRY DATE August 31, 2026														
<p>DID YOUR ENTITY ISSUE NEW LONG-TERM DEBT EXCEEDING \$50 MILLION IN THE PRECEDING CALENDAR YEAR (EITHER DIRECTLY OR THROUGH AN AFFILIATE)? IF YES, PLEASE PROVIDE THE FOLLOWING DETAILS *</p>																
<p>LONG TERM DEBT + -</p> <table border="1"> <thead> <tr> <th>ISSUING ENTITY *</th> <th>TERM (YEARS) *</th> <th>PRINCIPAL (\$) *</th> <th>INTEREST RATE (%) *</th> <th>ISSUE DATE *</th> <th>MATURITY DATE *</th> <th>UTILITY COMMENTS</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>			ISSUING ENTITY *	TERM (YEARS) *	PRINCIPAL (\$) *	INTEREST RATE (%) *	ISSUE DATE *	MATURITY DATE *	UTILITY COMMENTS	<input type="checkbox"/>						
ISSUING ENTITY *	TERM (YEARS) *	PRINCIPAL (\$) *	INTEREST RATE (%) *	ISSUE DATE *	MATURITY DATE *	UTILITY COMMENTS										
<input type="checkbox"/>																
<p>SUBMIT?</p> <p>SUBMIT FORM</p> <p>No</p>																

2.2.1 – ARC Self-Certification

Content

An electronic self-certification statement signed by the Chief Executive Officer (CEO) 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 (ARC). In the event that the self-certification is not signed by the CEO, the user has to provide reason and outline plans to come into compliance.

New on form

No changes to form.

Tips

The ARC self-certification form will only appear under the CEOs log in account. Please refer to the [Registration](#) section to ensure that the utility’s CEO has the account and security credentials to submit the self-certification.

The electronic filing of the CEO’s self-certification is mandatory for all distributors. No hardcopies of this document will be accepted.

If the CEO has forgotten his/her user ID and password, he/she can click on “Forgot your Password” on the RRR Filing System log-in webpage. The CEO will be asked to provide the email address registered with the OEB and the user ID and password will be sent to that email immediately.

E22CERTAFFILIATES;NOT STARTED;:APRIL ☆ ☰

REPORT SUMMARY

SUBMITTER TITLE

YEAR	FILING NAME	FILING DESCRIPTION
REPORTING PERIOD	EXTENSION GRANTED	REPORT VERSION
FILING DUE DATE	EXTENSION DEADLINE	STATUS
SUBMITTER NAME	LICENCE TYPE	EXPIRY DATE

ANY AFFILIATES

DID THE COMPANY BELOW HAVE ANY AFFILIATES DURING THE REPORTING CALENDAR YEAR ?
Test Electricity Distributor ▼

COMPANY INFO

COMPANY NAME	LICENCE NUMBER	LICENCE TYPE
FIRST NAME	LAST NAME	JOB TITLE

As the Chief Executive Officer, I certify that I am satisfied that

Test Electricity Distributor
has complied in full with the Affiliate Relationships Code for Electricity Distributors and Transmitters during the Calendar Year

If you have not signed the self-certification statement, please provide the reason and outline plans to come into compliance.

SUBMITTED ON

SUBMIT FORM

SUBMIT FORM*

No

2.2.3 – Executive Certification on RRR Filings

Content

The OEB provides stewardship for the collection of the RRR data from distributors where each distributor is the owner of its RRR data and is responsible for ensuring its accuracy. The executive certification on RRR filings and data quality assurance to support RRR certification are requirements for electricity distributors under the RRR.

To underscore the importance that the OEB places on the accuracy and integrity of distributor RRR reporting, particularly in the context of the performance based regulatory framework, the OEB requires that annual RRR filings with the OEB be certified by a RRR Signing Officer of the company or the Chief Executive Officer.

The RRR Signing Officer or the Chief Executive Officer of the company shall certify, on behalf of the company, that:

- To the best of my knowledge, having exercised reasonable diligence, the information filed under the OEB’s Reporting and Record-Keeping Requirements is complete and accurate in all material respects.
- To the best of my knowledge, having exercised reasonable diligence, the trial balance filed in the uniform system of accounts format under this year’s RRR 2.1.7 filing reconciles with the audited financial statements filed in RRR 2.1.6 where all required reclassifications and adjustments are justified and reasonable.
- Adequate processes and controls including quality assurance and quality control are in place to ensure that the information filed under the OEB’s Reporting and Record-Keeping Requirements is accurate in all material respects.
- The company is able to provide records substantiating the filings made under the OEB’s Reporting and Record-Keeping Requirements on request.

It is an offence under section 126(1)(b) of the Ontario Energy Board Act, 1998 to knowingly furnish false or misleading information in any application, statement or return

made under that Act or in any circumstances where information is required or authorized to be provided under that Act.

New on form

No changes to form.

Tips

The electronic executive certification for RRR is mandatory for all distributors. The RRR submission for the distributor is not complete until the executive certification has been filed.

Who can certify

The certification must be completed by a RRR Signing Officer of the company or the Chief Executive Officer. Please specify the job title in the field called “Other” when the job title in the drop-down menu is not listed.

Please refer to the [Registration](#) section to ensure the executive signing officer has the log-in account and security credentials to submit the self-certification.

If the RRR Signing Officer or the Chief Executive Officer has forgotten his/her user ID and password, he/she can click on “Forgot your Password” on the RRR Filing System webpage. They will be asked to provide the email address registered with the OEB and the user ID and password will be sent to that email immediately.

Completeness of the RRR filings

All filings must be completed before the task for executive certification can be performed.

The RRR filings with the OEB will not be complete unless the executive certification of the RRR is completed.

EXECUTIVE CERTIFICATION OF RRR FILINGS:	
I certify on behalf of the	
COMPANY NAME	
TEST - ABC Limited Company	
That:	
- To the best of my knowledge, having exercised reasonable diligence, the information filed under the OEB's Reporting and Record-Keeping Requirements is complete and accurate in all material respects.	
- To the best of my knowledge, having exercised reasonable diligence, the trial balance filed in the uniform system of accounts format under this year's RRR 2.1.7 filing reconciles with the audited financial statements filed in RRR 2.1.6 where all required reclassifications and adjustments are justified and reasonable.	
- Adequate processes and controls including quality assurance and quality control are in place to ensure that the information filed under the OEB's Reporting and Record-Keeping Requirements is accurate in all material respects.	
- The company is able to provide records substantiating the filings made under the OEB's Reporting and Record-Keeping Requirements on request.	
It is an offence under section 126(1)(b) of the Ontario Energy Board Act, 1998 to knowingly furnish false or misleading information in any application, statement or return made under that Act or in any circumstances where information is required or authorized to be provided under that Act.	
EXECUTIVE CERTIFICATION	
SIGN OFF <input type="checkbox"/>	Once you have checked the Sign off field, clicking the Checkmark at the top of the page will not automatically submit this form.
JOB TITLE [Dropdown]	SIGNED OFF BY [Text Field]
OTHER [Text Field]	SIGN OFF DATE [Text Field]
This certification statement must be signed by the Chief Executive Officer or the RRR Signing Officer	
The Signed off by and Signed off date will automatically populate after you select Signed off and select Checkmark at the top of the page.	
SUBMIT?	
SUBMIT? [Text Field]	

2.3.16 – EVC Rate Record-Keeping

Content
The Ontario Energy Board (OEB) is sharing a template opt-in form, a record-keeping template and communication materials to support electricity distributors implementing the Electric Vehicle Charging (EVC) Rate.
Tips
Link to the template and opt-in form: Electric Vehicle Integration Initiative (EB-2023-0071) Electricity Delivery Rates for Electric Vehicle Charging Preparation for the Implementation of the Electric Vehicle Charging Rate