

Ontario Energy Board
P.O. Box 2319
27th. Floor
2300 Yonge Street
Toronto ON M4P 1E4
Telephone: 416- 481-1967
Facsimile: 416- 440-7656
Toll free: 1-888-632-6273

**Commission de l'énergie
de l'Ontario**
C.P. 2319
27e étage
2300, rue Yonge
Toronto ON M4P 1E4
Téléphone: 416- 481-1967
Télécopieur: 416- 440-7656
Numéro sans frais: 1-888-632-6273



BY E-MAIL AND WEB POSTING

March 6, 2017

To: All Licensed Electricity Distributors
All Other Interested Parties

Re: Changes to Input Forms for the 2016 Reporting Year under the Reporting and Record-Keeping Requirements and Filing Guide for Electricity Distributors

The annual 2016 Reporting and Record-Keeping Requirements (RRR) filing submissions are due by April 30, 2017. In preparation, Ontario Energy Board (OEB) staff is providing notice of changes to the electronic online input forms. A list summarizing the major reporting changes is provided in Appendix A to this letter. The 2016 annual input forms are now available in the RRR e-Filing Services portal.

OEB staff has also posted an updated [2017 RRR Filing Guide](#) (Guide) which includes the changes made for the 2016 reporting year. A summary of the key changes is outlined below.

RRR 2.1.4.2 System reliability (Major Event)

The OEB's [May 3, 2016 letter](#) announcing RRR amendments (EB-2015-0182) requires distributors to file outage data that excludes Major Events for both the current year and the four previous years. The forms have been designed to file outage data separately for Major Events; this data will then be used to calculate the adjusted system reliability indices exclusive of a Major Event(s).

The reporting format of the customer interruption data for the Major Event(s) to be reported by the applicable Cause Code for the five years is as follows:

- the current reporting year (2016) requires an online form submission in the RRR 2.1.4 filing by cause code;

- the prior four years (2012-2015) requires the completion and submission of an Excel spreadsheet. Details and guidance regarding this one-time filing will be communicated to you by mid-March.

RRR 2.1.5.2 Capital additions

Further clarification has been provided in this section regarding the reporting of capital additions and capital expenditures (components of gross capital additions).

RRR 2.1.7 Trial balance

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 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 majority of distributors, having adopted IFRS, are expected to file using this trial balance.

[Link to RRR 2.1.5.6 ROE filing](#)

Similar to the previous year’s reporting, the relevant account balances reported in the RRR 2.1.7 trial balance will pre-populate the RRR 2.1.5.6 ROE filing form. The applicable parameters approved in the distributor’s most recent Cost of Service (CoS) application will also be pre-populated on the ROE filing form.

The ROE filing compares a distributor’s actual ROE to its deemed ROE from its most recent CoS Decision and Order.

RRR 2.1.8 Customer service

This section of the Guide has been updated to include guidance resulting from the 2016 data validation review of reported customer service data. This guidance includes further

clarification regarding certain data elements and validation checks to ensure data completeness and data quality.

For more details on these key areas, as well as all the reporting requirements, please refer to the Guide on the OEB's Reporting webpage.

Please forward any inquiries regarding the above matters to IndustryRelations@ontarioenergyboard.ca.

Yours truly,

Original Signed By

Barbara Robertson
Acting Manager, Audit & Performance Assessment
Consumer Protection & Industry Performance

Attach: Appendix A – Summary of Major Changes to Electronic RRR Input Forms

Appendix A

Summary of Major Changes to Electronic RRR Input Forms

RRR Filing	Description of Changes
2.1.4.2.8 and 2.1.4.2.9	Under each individual cause of interruption code (“Cause Code”) from 0 to 9, distributors will report customer interruption information related to Major Event(s) by month. This data will be used to calculate the adjusted SAIDI and SAIFI figures exclusive of a Major Event(s).
2.1.4.2.10	For ease of reporting, a new online form is available for distributors to report their responses to required questions on a Major Event. As reminder, this filing is required 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.
2.1.5.2	For the reporting of Changes in Gross Capital Assets, a new section is added to include intangible assets related to high voltage capital assets (right of use) in section D.
2.1.5.4	<p>Two columns are added to Table 0: “SSS Metered Consumption by Detailed Rate Class” for the reporting of consumption and demand for customers billed by the IESO for commodity by rate class.</p> <p>This will be used to further streamline the annual application process for formulaic adjustments to rates during an incentive rate-setting period.</p>
2.1.7	<p>The following sector-wide generic sub-accounts is added to the “Sub-Accounts” tab:</p> <ul style="list-style-type: none"> • 1508 Sub-account Depreciation Expense • 1508 Sub-account Accumulated Depreciation • 1508 Sub-account Energy East Consultation Costs • 1508 Sub-account Financial Assistance Payment and Recovery Variance - OCEB • 1508 Sub-account OEB Cost Assessment Variance <p>The following sector-wide generic sub-accounts is added to “Group 1 Accounts” tab:</p> <ul style="list-style-type: none"> • 1595 Disposition and Recovery/Refund of Regulatory Balances (2016)
2.1.9	A new online form is provided for the reporting of information related to the provision of the Ontario Electricity Support Program.

RRR Filing	Description of Changes
2.1.16 (i)	A new section is added to report the number of applicants received for Low-income Energy Assistance Program (LEAP) emergency financial assistance in the current reporting calendar year (e.g. 2016) who had previously received LEAP emergency financial assistance in the prior calendar year (e.g., 2015). This data provides the number of customers that received LEAP financial assistance in the last two consecutive years.
2.1.18	A new button on the left-hand column on e-Filing Services is added for distributors to immediately report to the OEB any concern for a potential loss of customer(s) or an incurred loss of customer(s) as well as any material reduction in customer load.
2.1.19 (b)	An explanation box has been added for distributors to discuss what actions are being undertaken to meet the OEB standard if the distributor did not meet the 98% OEB approved standard for Billing Accuracy.