

FW: Pro-forma CFS

From: "Petsche, Nadine (TBS)" <nadine.petsche@ontario.ca>
To: "Veinot, Cindy (TBS)" <cindy.veinot@ontario.ca>
Date: Mon, 08 May 2017 16:59:42 -0400
Attachments: CFS_05_05_17_V1.docx (306.17 kB)

Cindy,
I've followed up on the OEP review of revenue disclosures, and we'll need your confirmation of disclosure on BPS revenues for 16/17. A deck is prepared to help facilitate a discussion and decision, and we can just chose to leave a placeholder in the proformas for now.

The pension adjustments will have to wait until resolution after providing the revised proformas to the OAD, as may the AOCI item. I understand that we will be making an adjustment for the IFRS opening accumulated deficit impact for the next version as well, so we can plan to reflect that as well.

The pension disclosure is likely a main focus area for your review on the current version.

Nadine

From: Patel, Bharat (TBS)
Sent: May-05-17 4:59 PM
To: Veinot, Cindy (TBS)
Cc: Petsche, Nadine (TBS); Fong, Pauline (TBS); Li, Wendy (TBS)
Subject: Pro-forma CFS

Cindy,

See attached pro-forma for your review/edit/comments. Just let you know, that we are still working on BPS revenue presentation and other yellow highlighted items are under review by OEP/tax policy/other stakeholders.

Pro-forma includes following adjustments/place holders:

- BPS line by line (under review-Alicia)
- Pension valuation adj. (2015-16 OTTP/OPSEU restatement) -done
- IESO (Market asset/RRA – restatement – working with IESO to get 2014 numbers for cash flow) – Wendy/Bharat to follow up with IESO
- Prepaid/inventory (restated 2015-16 numbers) - done
- OPG/H1 IFRS (effective April 1st 2016 – Transitional impact of IFRS-Bharat to follow up with OPG/H1
- Pension year end adj. (under consideration – Pauline/Bharat/Nadine to follow up)

Other items to consider

AOCI - Bharat to check with Cindy

Thank you,
Bharat