

Development of Four Standard Financial Reporting Forms

In section 1.1.2 of the settlement agreement on the IESO's 2016 Revenue Requirement Submission (EB-2015-0275), the IESO agreed to file information in the format of the Chapter 2 Appendices issued by the Board for the purposes of electricity distributors 2017 Cost of Service applications, modified as necessary and appropriate to reflect the particular circumstances of the IESO, and to consult with intervenors in the development of these.

The forms agreed to in the settlement were:

- (a) Appendix 2-AA (capital projects);
- (b) Appendix 2-JB (OM&A cost drivers);
- (c) Appendix 2-JC (OM&A programs); and
- (d) Appendix -2K (employee costs).

On March 10, 2017, the IESO sent draft Appendices it had prepared to all intervenors in its 2016 RRS, seeking feedback on the draft Appendices. The IESO offered, if there was interest, to host a meeting, in person and via teleconference, to review the draft Appendices, to answer questions and to further receive input on the proposals. In offering to host this meeting, the IESO also offered to reimburse Intervenor costs that the Board deemed eligible for costs in its 2016 RRS to be reimbursed for costs by the IESO according to the OEB's Practice Direction on Cost Awards.

No parties expressed interest in a meeting to review the draft Appendices and the IESO incorporated recommendations it received into the proposed Appendices which form part of this filing.