

2020 Cost of Service Checklist

Greater Sudbury Hydro Inc.

EB-2019-0037

Filing Requirement Page # Reference	Date: 31 October, 2019	Evidence Reference, Notes
GENERAL REQUIREMENTS		
Ch 1, Pg. 2	Certification by a senior officer that the evidence filed is accurate, consistent and complete	E01T03S01
Ch 1, Pg. 3	Confidential Information - Practice Direction has been followed	E01T03S01
Ch 2, Pg. 1	Statement identifying all deviations from Filing Requirements	E01T03S10
2	Chapter 2 appendices in live Microsoft Excel format; PDF and Excel copy of current tariff sheet	Chapter 2 Appendices - E08T05S01A02
3	If applicable, late applications filed after the commencement of the rate year for which the application is intended to set rates is converted to the following rate year.	N/A
3	Aligning rate year with fiscal year - request for proposed alignment	N/A
5	Text searchable and bookmarked PDF documents	Included
5	Links within Excel models not broken and models names so that they can be identified (e.g. RRWF instead of Attachment A)	Included
5	Materiality threshold; additional details beyond the threshold if necessary	E01T08S04
16	Proposal for disposition of any balances in existing DVAs for renewable generation and smart grid development, if applicable	E04T01S04, pp. 4-6
6	State accounting standard(s) used in historical, bridge and test years. Provide a summary of changes to its accounting policies made since the applicant's last cost of service filing. Identify all material changes or confirm no material changes in the adoption of IFRS. Appendix 2-Y	E01T08S03
RESS Guideline	Two hardcopies of application sent to OEB the same day as electronic filing (p10 of RESS Guideline)	
EXHIBIT 1 - ADMINISTRATIVE DOCUMENTS		
<i>Table of Contents</i>		
6	Table of Contents listing major sections and subsections of the application. Electronic version of application appropriately bookmarked to provide direct access to each section	E01T01S01
<i>Executive Summary</i>		
6	Summary identifying key elements of the proposals and the Business Plan underpinning application, as guided by the Rate Handbook including plain language information about its goals	E01T02S01
<i>Administration</i>		
6	Brief but complete summary of the application that will be posted as a stand-alone document on the OEB's website for review by the general public and be made available to customers of the applicant	E01T02S01A02
6 & 7	Primary contact information (name, address, phone, fax, email)	E01T03S02
7	Identification of legal (or other) representation	E01T03S03
7	Applicant's internet address for viewing of application and any social media accounts used by the applicant to communicate with customers	E01T03S04
7	Statement identifying customers materially affected by the application including any change to any rate or charge and specific statement of what individual customer or customer groups would be affected by the proposed change	E01T03S05
7	Statement identifying where notice should be published and why	E01T03S06
7	Bill impacts - distribution only impacts for 750 kWh residential and 2000 kWh GS<50 (sub-total A of Tariff Schedule and Bill Impact Spreadsheet Model) to be used for notice; proposed bill impacts based on alternative consumption profiles and customer groups as appropriate given consumption patterns of a distributors customers	E01T03S07
7	Form of hearing requested and why	E01T03S08
7	Requested effective date	E01T03S09
7	Statement identifying and describing any changes to methodologies used vs previous applications	E01T03S10, E01T03S11
8	Identification of OEB directions from any previous OEB Decisions and/or Orders. The applicant must clearly indicate how these are being addressed in the current application (e.g., filing of a study as directed in a previous decision)	E01T03S12
8	Reference to Conditions of Service - LDC does not need to file Conditions of Service, but must provide reference to website and confirm version is current; identify if there are changes to Conditions of Service (a) since last CoS application or (b) as a result of the current application. Confirmation that there are no rates and charges linked in the Conditions of Service that are not in the distributor's Tariff of Rates and Charges must be provided	E01T03S13
8	Description of the corporate and utility organizational structure, showing the main units and executive and senior management positions within the utility. Include a corporate entities relationship chart, showing the extent to which the parent company is represented on the utility company's Board of Directors and a description of the reporting relationships between utility and parent company management. Also include any planned changes in corporate or operational structure, including any changes in legal organization and control	E01T03S14
8	List of approvals requested (and relevant section of legislation), including accounting orders - a PDF copy of Appendix 2-A should be provided in this section	E01T03S23
Addendum, Pages 2-4	Status update on implementation of new accounting guidance (related to Accounts 1588 and 1589 - Feb 21, 2019), a review of historical balances, results of the review, and any adjustments made to account balances; for any adjustments made - include the reason, how it was quantified and the journal entries to adjust the balances	E01T03S22, E01T03S22A01, E01T03S22A02
<i>Distribution System Overview</i>		
8	Description of Service Area (including map, communities served)	E01T04S01
8 & 9	Description of whether the distributor is a host distributor and/or embedded distributor. Identification of embedded and/or host distributors; if partially embedded provide %load from host distributor. If the distributor is a host, the applicant should identify whether there is a separate Embedded Distributor customer class or if any embedded distributors are included in other customer classes such as GS > 50 kW	E01T04S02
9	Statement as to whether or not the distributor has had any transmission or high voltage assets deemed by the OEB as distribution assets and whether or not there are any such assets the distributor is seeking approval for in this application	E01T04S03
<i>Application Summary</i>		
At a minimum, the items below must be provided. Applicants must also identify all proposed changes that will have a material impact on customers.		
9	Revenue Requirement - service RR, increase/decrease (\$ and %) from change from previously approved and main drivers	E01T05S01
9	Budgeting and Accounting Assumptions - economic overview and identification of accounting standard used for test year and brief explanation of impacts arising from any change in standards	E01T05S02
9	Load Forecast Summary - load and customer growth, % change in kWh/kW and customer numbers, description of forecasting method(s) used for customer/connection and consumption/demand	E01T05S03

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9 & 10	Rate Base and DSP - major drivers of DSP, rate base for test year, change in rate base from last approved (\$ and %), capital expenditures requested for the test year, change in capital expenditures from last approved (\$ and %), summary of costs requested for renewable energy connections/expansions, smart grid, and regional planning initiatives, any O.Reg 339/09 planned recovery	E01T05S04
10	OM&A Expense - OM&A for test year and change from last approved (\$ and %), summary of drivers, inflation assumed, total compensation for test year and change from last approved (\$ and %).	E01T05S05
10	Cost of Capital - summary table showing proposed capital structure and cost of capital parameters used in WACC. Statement regarding use of OEB's cost of capital parameters; summary of any deviations	E01T05S06
10	Cost Allocation & Rate Design - summary of any deviations from OEB methodologies, significant changes proposed to revenue-to-cost ratios and fixed/variable splits and summary of proposed mitigation plans	E01T05S07
10	Deferral and Variance Accounts - total disposition (RPP and non-RPP), disposition period, new accounts requested	E01T05S08
10	Bill Impacts - total impacts (\$ and %) for all classes for typical customers	E01T05S09
Customer Engagement		
10	Discussion on how customers were informed of the proposals being considered for inclusion in the application and the value of those proposals to customers i.e. costs, benefits, and the impact on rates	E01T06S01, pp.10-12, pp. 26-36
10	Discussion of any feedback provided by customers and how the feedback shaped the final application	E01T06S01, pp. 12-18, pp. 31-35
11	Reference to any other communication sent to customers about the application i.e. bill inserts, town hall meetings or other forms of out reach and the feedback received from customers through these engagement activities	E01T06S01, pp. 18-26
11	Complete Appendix 2-AC Customer Engagement Activities Summary - explicit identification of the outcomes of customer engagement in terms of the impacts on the distributor's plans, and how that information has shaped the application	E01T06S01A01
11	All responses to matters raised in letters of comment filed with the OEB	N/A
11	Impact of customer engagement activities on the development of the capital plan are to be filed as part of the capital plan requirements in Chapter 5	E02T02S01A01, pp.148-153
Performance Measurement		
12	Discussion of performance for each of the distributor's scorecard measures over the last five years; drivers for its performance, plans for continuous improvement, identify performance improvement targets, forecast of efficiency assessment using the PEG forecasting model for the test year, discussion on how the results obtained from the PEG model has informed the business plan and application	E01T07S01 E01T07S02
Financial Information		
12	Non-consolidated Audited Financial Statements for 2 most recent years (i.e. 3 years of historical actuals)	E01T08S01A01, E01T08S01A02, E01T08S01A03, E01T08S01A04
12	Detailed reconciliation of AFS with regulatory financial results filed in the application, with identification of any deviations that are being proposed	E01T08S02
13	Annual Report and MD&A for most recent year of distributor and parent company, if applicable	N/A
13	Rating Agency Reports, if available; Prospectuses, etc. for recent and planned public issuances	E01T08S01, p. 1
13	Any change in tax status	E01T08S01, p. 1
13	Existing accounting orders and departures from the accounting orders and USoA	E01T08S01, pp. 1-2
13	Accounting Standards used for financial statements and when adopted	E01T08S03
13	Confirmation that accounting treatment of any non-utility business has segregated activities from rate regulated activities	E01T08S03, p. 2
Distributor Consolidation		
13	If a distributor has acquired or amalgamated with another distributor, identify any incentives that formed part of the acquisition or amalgamation transaction if the incentive represents costs that are being proposed to remain or enter rate base and/or revenue requirement. A distributor must specify whether any commitments made to shareholders are to be funded through rates	E01T09S01
13	Description of actual savings as a result of consolidation compared to what was in the approved consolidation application and explanation of how savings are sustainable and the efficacy of any rate plan approved as part of the MAADs application	
13	Identify approved ACM or ICM from a previous Price Cap IR application it proposes be incorporated into rate base.	
EXHIBIT 2 - RATE BASE		
Overview		
14	Completed Fixed Asset Continuity Schedule (Appendix 2-BA) - in Application and Excel format	E02T01S01A01
14	Opening and closing balances, average of opening and closing balances for gross assets and accumulated depreciation (discussion of methodology if applicant uses an alternative method); working capital allowance (historical actuals, bridge and test year forecast)	E02T01S01
14 & 15	Continuity statements (year end balance, including interest during construction and overheads). Explanation for any restatement (e.g. due to change in accounting standards) Year over year variance analysis; explanation where variance greater than materiality threshold Hist. OEB-Approved vs Hist. Actual Hist. Act. vs. preceding Hist. Act. Hist. Act. vs. Bridge Bridge vs. Test	E02T01S02, E02T01S01A01, E02T01S01 p3; E02T01S01 p4
15	Opening and closing balances of gross assets and accumulated depreciation must correspond to fixed asset continuity statements. If not, an explanation must be provided (e.g. CWIP, ARO). Reconciliation must be between net book value balances reported on Appendix 2-BA and balances included in rate base calculation	E02T01S01A01
Gross Assets - PP&E and Accumulated Depreciation		
15	Breakdown by function and by major plant account; description of major plant items for test year	E02T01S02
15 & 16	Summary of approved and actual costs for any ICM(s) and/ or ACM approved in previous IRM applications	E02T02S02
16	Continuity statements must reconcile to calculated depreciation expenses and presented by asset account	N/A E02T01S01A01

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16	All asset disposals clearly identified in the Chapter 2 Appendices for all historical, bridge and test years and if any amounts related to gains or losses on disposals have been included in Account 1575 IFRS - CGAAP Transitional PP&E Amount		E02T02S02A01; E09T02S01; E09T01S04 p7-8
<i>Allowance for Working Capital</i>			
16	Working Capital - 7.5% allowance or Lead/Lag Study or Previous OEB Direction		E02T01S03, p.1
16	Lead/Lag Study - leads and lags measured in days, dollar-weighted		N/A
16 & 17	Cost of Power must be determined by split between RPP and non-RPP Class A and Class B customers based on actual data, use most current RPP (TOU) price, use current UTR. Calculation must fully consider all other impacts resulting from the Ontario Fair Hydro Plan Act, 2017. Distributors must complete Appendix 2-Z - Commodity Expense.		E02T01S03 p9; E02T01S03A01
17	In consideration of the impact of the Fair Hydro Plan, actual data must be split between Class A and Class B customers (RPP and non-RPP).		E02T01S03 p9; E02T01S03A01
17	Non-RPP Class B consumption data must be further split between customers eligible for the Global Adjustment (GA) modifier vs. non-eligible. The GA modifier must be applied to eligible customers and a weighted average commodity price must be determined by the split between RPP, eligible non-RPP and non-eligible Non-RPP customers.		E02T01S03, p.9
17	For customer classes that include Class A customers, distributor must incorporate Class A GA cost by completing the relevant section in Appendix 2-Z		E02T01S03A01
17	If a distributor expects test year consumption data to vary significantly, a distributor may provide a forecast of the expected split between Class A and Class B and the expected split between RPP, non-RPP eligible for modifier and non-RPP non eligible for modifier consumption data and provide brief explanation of the forecast		N/A
<i>Capital Expenditures</i>			
17	DSP filed as a stand-alone document; a discrete element within Exhibit 2		E02T02S01A01
18	Complete Appendix 2-AB - four historical years must be actuals, forecasts for the bridge and test years; at a minimum, for historical years, applicants must provide actual totals for each DSP category. If no previous plan has been filed, applicants are only required to enter their planned total capital budget in the "plan" column for each historical year and for the bridge year including the OEB-approved amount for the last rebasing year		E02T02S02A01
19	Distributor that has an approved ACM or ICM from a previous Price Cap IR application must file a schedule of the ACM/ICM capital asset amounts (ie PP&E and associated accumulated depreciation) it proposes be incorporated into rate base. Distributor must provide a comparison of actual capital spending with the OEB-approved amount and provide explanation for variances.		N/A
<i>Policy Options for the Funding of Capital</i>			
18	Distributor may propose ACM capital project coming into service during Price Cap IR (a discrete project documented in DSP). Provide cost and materiality calculations to demonstrate ACM qualification		E02T02S06
18	Distributor must establish need for and prudence of these projects based on DSP information; identification that distributor is proposing ACM treatment for these future projects, preliminary cost information		E02T02S06
18	Complete Capital Module Applicable to ACM and ICM		E02T02S06A01
<i>Addition of Previously Approved ACM and ICM Project Assets to Rate Base</i>			
19	Distributor with previously approved ACM(s) and/or ICM(s) - schedule of ACM/ICM amounts proposed to be incorporated into rate base. The distributors must compare actual capital spending with OEB-approved amount and provide an explanation for variances		N/A
19 & 20	Balances in Account 1508 sub-accounts, reconciliation with proposed rate base amounts; recalculated revenue requirement should be compared with rate rider revenue		N/A
<i>Capitalization Policy and Capitalization</i>			
20	Changes to capitalization policy since its last rebasing application as a result of the OEB's letter dated July 17, 2012 or for any other reasons, the applicant must identify the changes and the causes of the changes.		E02T02S03, E02T02S03 E02T02S04
20	Appendix 2-D complete; identification of burden rates and burden rates prior to changes, if any		E02T02S04A01
<i>Costs of Eligible Investments for the Connection of Qualifying Generation Facilities</i>			
21 & 22	Generation Facilities - If applicable, proposal to divide the costs of eligible investments between the distributor's ratepayers and all Ontario ratepayers per O.Reg. 330/09. Request for rate protection exceeds the materiality threshold in section 2.0.8 of the Filing Requirements - Appendices 2-FA through 2-FC identifying all eligible investments for recovery		E02T02S05
<i>Service Quality and Reliability Performance</i>			
22	5 historical years of ESQRs, explanation for any under-performance vs standard and actions taken		E02T02S08, pp. 1-2
22	5 historical years of SAIDI and SAIFI - for all interruptions, all interruptions excluding loss of supply, and all interruptions excluding major events. The applicant should also provide a summary of major events that occurred since last rebasing. For each interruption set out in section 2.1.4.2.5 of the RRR, for the last 5 years, a distributor must report on the following data: name of the Cause of Interruption, number of interruptions that occurred as a result of the Cause of Interruption, Number of Customer Interruptions that occurred as a result of the Cause of Interruption, and the Number of customer-hours of Interruptions that occurred as a result of the Cause of Interruption		E02T02S08, pp. 2-9
22	Explanation for any under-performance vs 5 year average and actions taken		E02T02S08, pp. 5-9
22	Distributors may propose SAIDI and SAIFI benchmarks different than 5 year average; provide rationale		N/A
22	Completed Appendix 2-G		E02T02S08A01
Ch 5 p6	Where applicable, explanation for section headings other than Chapter 5 headings; cross reference table		N/A
Ch 5 p7-8	Distribution System Plan Overview - key elements, sources of cost savings, period covered, vintage of information on investment drivers, changes to asset management process since last DSP filing, dependencies		E02T02S01A01, pp. 13-23
Ch 5 p8-9	Coordinated Planning with 3rd parties - description of consultations - deliverables of the Regional Planning Process, or status of deliverables - IESO letter in relation to REG investments (Ch 5 p9) and Dx response letter		E02T02S01A01, pp. 23-43
Ch 5 p9-11	Performance Measurement - identify and define methods and measures used to monitor DSP performance - summary of performance and trends over historical period. Must include SAIFI and SAIDI for all interruptions and all interruptions excluding loss of supply - explain how information has affected DSP		E02T02S01A01, pp. 43-87

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Ch 5 p11	Realized efficiencies due to smart meters -documented capital and operating efficiencies realized as a result of the deployment and operationalization of smart meters and related technologies. Both qualitative and quantitative descriptions should be provided		E02T02S01A01, pp. 87-88
Ch5 p12	Asset Management Process Overview - description of AM objectives/corporate goals and how Dx ranks objectives for prioritizing investments		E02T02S01A01, pp. 88-94
Ch5 p12	Inputs/Outputs of the AM process and information flow for investments; flowchart recommended		E02T02S01A01, pp. 95-109
Ch 5 p13	Overview of Assets Managed - description of service area (including evolution of features in forecast period affecting DSP), - description of system configuration - service profile and condition by asset type (tables and/or figures) - date data compiled - assessment of degree the capacity of system assets is utilized		E02T02S01A01, pp. 110-125
Ch 5 p13-14	Asset Lifecycle Optimization - description of asset lifecycle optimization policies and practices, including asset replacement and refurbishment, maintenance planning criteria and assumptions - description of asset life cycle risk management policies and practices, assessment methods and approaches to mitigation		E02T02S01A01, pp. 125-140
Ch 5 p14-15	System Capability Assessment for REG - REG applications > 10 kW, number and MW of REG connections for forecast period, capacity of Dx to connect REG, connection constraints		E02T02S01A01, pp. 141-146
Ch 5 p15	Capital Expenditure Plan Summary for significant projects and activities to be undertaken - capability to connect new load or Gx customers, total annual capex over forecast period by investment category, description of how AMP and Capex planning have affected capital expenditures for each category - list, description and total capital cost of material capital expenditures sorted by category (table recommended) - information related to Regional Planning Process (Needs Assessment Report, Regional Planning Status Letter, Regional Infrastructure Plan - as appropriate) - description of customer engagement - Dx expectations of system development over next 5 years - list, description and total capital cost of projects planned in response to customer preferences, to take advantage of technology based opportunities, to study innovative processes (table recommended)		E02T02S01A01, pp. 147-153
Ch 5 p16-17	Capital Expenditure Planning Process Overview - description of capex planning objectives/criteria/assumptions, relationship with AM objectives, policy on consideration of non-distribution alternatives, processes used to identify projects in each investment category, customer feedback and impact on plan, method and criteria used to priorities REG investments		E02T02S01A01, pp. 154-182
Ch 5 p17	Rate-Funded Activities to Defer Distribution Infrastructure -CDM programs that target distributor-specific peak demand reductions to address a local constraint of the distribution system -demand response programs to reduce peak demand in order to defer capital investment -programs to improve the efficiency of the distribution system and reduce distribution losses -energy storage programs whose primary purpose is to defer specific capital spending for the distribution system		E02T02S01A01, p. 182
Ch 5 p18-19	Capital Expenditure Summary by Investment Category - completed Table 2 of Ch 5 for historical and forecast period, explanation of markedly different variances plan vs actual, explanation of markedly different variances year over year Table 2 of Ch 5 is provided in Excel format in Appendix 2-AB (must provide actual totals for historical years, as a minimum) - Must also complete Chapter 2 Appendix 2-AA, along with explanations of variances by project or category, the proposed accounting treatments, a statement should be provided that there are no expenditures for non-distribution activities in the applicant's budget		E02T02S01A01, pp. 182-214
Ch 5 p19	Justifying Capital Expenditures -filings must enable OEB to assess whether and how a distributor's DSP delivers value to customers, including by controlling costs in relation to its proposed investments through appropriate optimization, prioritization, and pacing of capital-related expenditures -distributors should also keep pace with technological changes and integrate cost-effective innovative projects and traditional planning needs such as load growth, asset condition and reliability		E02T02S01A01, p. 214
Ch5 p19-20	Overall Plan - comparative expenditures by category over historical period, forecast impact of system investment on O&M, drivers of investments by category, information related to Dx system capability assessment		E02T02S01A01, pp. 215-220
Ch 5 p20-27	Material Investments - For each project that meets materiality threshold set in Ch 2 p5 - general information - total capital, customer attachments, dates, risks, variances, REG investments - evaluation criteria - may include: efficiency, customer value, reliability, etc. - category specific requirements for each project - system access, system renewal, system service, general plant (as applicable)		E02T02S01A01, pp. 220-349
EXHIBIT 3 - OPERATING REVENUE			
<i>Load and Revenue Forecasts</i>			
22	Explanation of causes, assumptions and adjustments for volume forecast. Economic assumptions and data sources for customer and load forecasts		E03T01S01, p. 1
22	Explanation of weather normalization methodology		E03T01S01, p. 1
22	Quantification of any impacts arising from the persistence of historical CDM programs as well as the forecasted impacts arising from new programs in the bridge and test years through the current 6-year CDM framework by customer class		E03T01S01, pp. 2-4
23	Completed Appendix 2-IB; the customer and load forecast for the test year must be entered on RRWF, Tab 10		E03T02S01A01
23 & 24	Multivariate Regression Model - rationale for choice, regression statistics, explanation of weather normalization methodology, sources of data for endogenous and exogenous variables, any binary variables used to either account for individual data points or to account for seasonal or cyclical trends or for discontinuities in the historical data, explanation of any specific adjustments made; data used in load forecast must be provided in Excel format, including derivation of constructed variables		E03T02S01A01; E03T01S01A01
24	NAC Model - rationale for choice, data supporting NAC variables, description of accounting for CDM including licence conditions, discussion of weather normalization considerations		N/A
24 & 25	CDM Adjustment - account for CDM in load forecast. Consider impact of persistence of historical CDM and impact of new programs. Adjustments may be required for IESO reported results which are full year impacts		E03T01S01, pp. 2-4
25	CDM savings for LRAMVA balance and adjustment to load forecast; data by customer class and for both kWh and, as applicable, kW. Provide rationale for level of CDM reductions in 2019 load forecast		E03T01S01A01

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Addendum, Page 5 Completed Appendix 2-I Requirements - for 2019 and 2020 activity, only CDM projects subject to a contractual agreement entered between the distributor and a customer by April 30, 2019 under a former CFF program should be included in the proposed CDM manual adjustment to the load forecast for 2019 and 2020; relevant documentation provided to support manual adjustment, including corresponding CFF program, project timelines and project savings		E03T01S01A02
Accuracy of Load Forecast and Variance Analyses		
25 Completed Appendix 2-IB		E03T02S01A01
25 For customer/connection counts - identification as to whether customer/connection count is shown in year end or average format, year-over-year variances in changes of customer/connection counts with explanation of major changes, explanations of bridge and test year forecasts by rate class, for last rebasing variance analysis between last OEB-approved and actuals with explanations for material differences		E03T02S01, pp. 1-2
25 & 26 For consumption and demand - explanation to support how kWh are converted to kW for applicable demand-billed classes, year-over-year variances in kWh and kW by rate class and for system consumption overall (kWh) with explanations for material changes in the definition of or major changes over time (should be done for both historical actuals against each other and historical weather-normalized actuals over time), explanations of the bridge and test year forecasts by rate class, variance analysis between the last OEB-approved and the actual and weather-normalized actual results		E03T02S01, pp. 3, E03T01S01A01, pp. 20
26 With respect to average consumption, for each rate class, distributors are to provide weather-actual and weather-normalized average annual consumption or demand per customer as applicable for the rate class for last OEB approved and historical, weather normalized average annual consumption or demand per customer for the bridge and test years, explanation of the net change in average consumption from last OEB-approved and actuals from historical, bridge and test years based on year-over-year variances and any apparent trends in data		E03T02S01, pp. 6
Other Revenue		
26 & 27 Completed Appendix 2-H		E03T03S01A01
27 Variance analysis - year over year, historical, bridge and test		E03T03S01, pp. 3-6
27 Any new proposed specific service charges, or proposed changes to rates or application of existing specific service charges		E03T03S01, pp.3
27 Revenue from affiliate transactions, shared services, corporate cost allocation. For each affiliate transaction, identification of the service, the nature of the service provided to affiliate entities, accounts used to record the revenue and associated costs (Appendix 2-N)		E04T05
28 Distributors must identify any discrete customer groups that may be materially impacted by changes to other rates and charges		E03T03S01, p. 6
EXHIBIT 4 - OPERATING COSTS		
Overview		
28 & 29 Brief explanation of test year OM&A levels, cost drivers, significant changes, trends, inflation rate assumed, business environment changes		E04T01S01
Summary and Cost Driver Tables		
29 Summary of recoverable OM&A expenses; Appendix 2-JA		E04T01S01A01
29 Recoverable OM&A cost drivers; Appendix 2-JB		E04T02S01A01
29 OM&A programs table; Appendix 2-JC		E04T03S01A01
29 Recoverable OM&A Cost per customer and per FTE; Appendix 2-L		E04T01S01A02
29 Identification of change in OM&A in test year in relation to change in capitalized overhead.		E02T02S04
29 OM&A variance analysis for test year with respect to bridge and historical years; Appendix 2-D		E02T02S04A01
Program Delivery Costs with Variance Analysis		
29 & 30 Completed Appendix 2-JC OM&A Programs Table - completed by program or major functions; include variance analysis limited to variances that are outliers, between test year and last OEB approved and most recent actuals, including an explanation for each significant change whether the change was within or outside the applicant's control and explanation of why		E04T03S01A01
30 For each significant change within the applicant's control describe business decision that was made to manage the cost increase/decrease and the alternatives		E04T03S01
Workforce Planning and Employee Compensation		
30 Employee Compensation - completed Appendix 2-K		E04T04S01A01
30 Description of previous and proposed workforce plans, including compensation strategy		E04T04S02 (Workforce Plans)/E04T04S01 (Compensation)
30 Discussion of the outcomes of previous plans and how those outcomes have impacted their proposed plans including an explanation of the reasons for all material changes to headcount and compensation. Explanation for all years includes: - year over year variances - basis for performance pay, eligible employee groups, goals, measures, and review process for pay-for-performance plans, - relevant studies (e.g. compensation benchmarking)		E04T04S02 (Workforce Plans), E04T04S01 (Year over Year)
30 & 31 Details of employee benefit programs including pensions for last OEB approved, historical, bridge and test; must agree with tax section		E04T04S03
31 Most recent actuarial report on employee benefits, pension and OPEBs		E04T04S03A01
31 Accounting method for pension and OPEBs; if cash method, sufficient supporting rationale. If proposing to change the basis in which pension and OPEB costs included in OM&A, quantification of impact of transition		E04T04S03, pp.3-4
Shared Services and Corporate Cost Allocation		
31 Identification of all shared services among affiliates and parent company; identification of the extent to which the applicant is a "virtual utility"		E04T05S01, p. 1
31 & 32 Allocation methodology for corporate and shared services, list of costs and allocators, including any third party review		E04T05S01, E04T05S01A01, pp.3-12
32 Completed Appendix 2-N for service provided or received for historical, bridge and test; including reconciliation with revenue included in Other Revenue		E04T05S01A01
32 Shared Service and Corporate Cost Variance analysis - test year vs last OEB approved and most recent actual		E04T05S01, pp.13-15
32 Identification of any Board of Director costs for affiliates included in LDC costs		E04T05S01, pp.15
Non-Affiliate Services, One-Time Costs, Regulatory Costs		
32 Purchased Non-Affiliated Services - file a copy of procurement policy (signing authority, tendering process, non-affiliate service purchase compliance)		E04T06S01A01, pp.1
32 For material transactions that are not in compliance with procurement policy, or that were undertaken pursuant to exceptions contemplated within the policy, an explanation as to why as well as a summary of the nature and cost of the product, and a description of the specific methodology used for selecting the vendor		E04T06S01, pp.1

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32 & 33	Identification of one-time costs in historical, bridge, test; explanation of cost recovery in test (or future years). If no recovery of one-time costs is being proposed in the test year and subsequent IRM term, an explanation must be provided		E04T06S02, pp.1
33	Regulatory costs - breakdown of actual and forecast, supporting information related to CoS application (e.g. legal fees, consultant fees), proposed recovery (i.e. amortized?) Completed Appendix 2-M		E04T06S03, p.1, E04T06S03A01
<i>LEAP, Charitable and Political Donations</i>			
33	LEAP - the greater of 0.12% of forecasted service revenue requirement or \$2,000 should be included in OM&A and recovered from all rate classes		E04T07S01, p.1
33	Detailed information for all contributions that are claimed for recovery		E04T07S01, p.1
33	Charitable Donations - the applicant must confirm that no political contributions have been included for recovery		E04T07S02, p.1
<i>Depreciation, Amortization and Depletion</i>			
34	Explanations for any useful lives of an asset that are proposed that are not within the ranges contained in the Kinectrics Report		E04T08S01, p.1
34	Depreciation, Amortization and Depletion details by asset group for historical, bridge and test years. Include asset amount and rate of depreciation/amortization. Must complete Appendix 2-C which must agree to accumulated depreciation in Appendix 2-BA under rate base		E04T08S01A01 - 2BA, E04T08S01A02 - 2C
34	Identification of any Asset Retirement Obligations and associated depreciation, accretion expense		E04T08S01, p.1
34	Identification of historical depreciation practice and proposal for test year. Variances from half year rule must be documented and supporting rationale provided		E04T08S01, p.1-2
34 & 35	Copy of depreciation/amortization policy, or equivalent written description; summary of changes to depreciation/amortization policy since last CoS		E04T08S01, p.3, E02T02S03A01
35	Explanation of any deviations from the practice of depreciating significant parts or components of PP&E separately		E04T08S01 p.3
35	For any depreciation expense policy or asset service lives changes since its last rebasing application: - identification of the changes and detailed explanation for the causes of the changes, including any changes subsequent to those made by January 1, 2013 -use of Kinectrics study or another study to justify changes in useful life - list detailing all asset service lives tied to USoA, detail differences in TUL from Kinectrics and explain differences outside of minimum and maximum TUL range from Kinectrics; Appendix 2-BB		E04T08S01, p.3 - indicates no change
<i>PILs and Property Taxes</i>			
36	Completed version of the PILs model (PDF and Excel); derivation of adjustments for historical, bridge, test years		E04T09S01A01
36	Supporting schedules and calculations identifying reconciling items		E04T09S04
36	Most recent federal and provincial tax returns		E04T09S02A02
36	Financial Statements included with tax returns if different from those filed with application		N/A; same as included in Exhibit 1
36	Calculation of Tax Credits; redact where required (filing of unredacted versions is not required)		E04T09S03, p.1
36	Supporting schedules, calculations and explanations for other additions and deductions		E04T09S04, p.1
36	Completion of the integrity checks in the PILs Model		E04T09S07, p.1
36	Explanation of how taxes other than income taxes or PILS (e.g. property taxes) are derived		E04T09S05, p.1
<i>Non-recoverable and Disallowed Expenses</i>			
36	Exclude from regulatory tax calculation any non-recoverable or disallowed expenses		E04T09S06, p.1
<i>Conservation and Demand Management</i>			

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		Evidence Reference, Notes
	<p>LRAMVA - disposition of balance. Distributors must provide version 4 of LRAMVA Work Form in a working Excel file when making LRAMVA requests for remaining amounts related to CFF activity. An application for lost revenues should include: Participation and Cost reports in Excel format, made available by the IESO.</p> <p>An application for lost revenues should also provide the following:</p> <ul style="list-style-type: none"> - statement identifying the year(s) of new lost revenues and prior year savings persistence claimed in the LRAMVA disposition - statement confirming LRAMVA based on verified savings results supported by the distributors final CDM Report and Persistence Savings Report (both filed in Excel format) and a statement indicating use of most recent input assumptions when calculating lost revenue - summary table with principal and carrying charges by rate class and resulting rate riders - statement providing the disposition period; rationale provided for disposing the balance in the LRAMVA if one or more classes do not generate significant rate riders - statement confirming LRAMVA reference amounts, rationale for the distributors circumstances if LRAMVA threshold not used - rationale confirming how rate class allocations for actual CDM savings were determined by class and program (Tab 3-A of LRAMVA Work Form) - statement confirming whether additional documentation was provided in support of projects that were not included in distributors final CDM Annual Report (Tab 8 of LRAMVA Work Form as applicable) - for a distributor's streetlighting project(s) which may have been completed in collaboration with local municipalities, the following must be provided: Explanation of the methodology to calculate streetlighting savings; Confirmation whether the streetlighting savings were calculated in accordance with OEB-approved load profiles for streetlighting projects; Confirmation whether the streetlighting project(s) received funding from the IESO and the appropriate net-to-gross assumption used to calculate streetlighting savings <p>Addendum, Pages 6-9</p> <ul style="list-style-type: none"> o For the recovery of lost revenues related to demand savings from street light upgrades, distributors should provide the following information: <ul style="list-style-type: none"> o Explanation of the forecast demand savings from street lights, including assumptions built into the load forecast from the last CoS application o Confirmation that the street light upgrades represent incremental savings attributable to participation in the IESO program, and that any savings not attributable to the IESO program have been removed (for example, other upgrades under normal asset management plans) o Confirmation that the associated energy savings from the applicable IESO program have been removed from the LRAMVA workform so as not to double count savings (for example, if requesting lost revenue recovery for the demand savings from a street light upgrade program, the associated energy savings from the Retrofit program have been subtracted from the Retrofit total) o Confirmation that the distributor has received reports from the participating municipality that validate the number and type of bulbs replaced or retrofitted through the IESO program o A table, in live excel format, that shows the monthly breakdown of billed demand over the period of the street light upgrade project, and the detailed calculations of the change in billed demand due to the street light upgrade project (including data on number of bulbs, type of bulb replaced or retrofitted, average demand per bulb). o For the recovery of lost revenues related to demand savings from other programs that are not included in the monthly Participation and Cost Reports of the IESO (for example Combined Heat and Power projects), distributors should provide the following information: <ul style="list-style-type: none"> o The third party evaluation report that describes the methodology to calculate the demand savings achieved for the program year. In particular, if the proposed methodology is different than the evaluation approaches used by the IESO, an explanation must be provided explaining why the proposed approach is more appropriate o Rationale for net-to-gross assumptions used o Breakdown of billed demand and detailed level calculations in live excel format 	E04T10S01, E04T10S01A01 - LRAMVA Workform
EXHIBIT 5 - COST OF CAPITAL AND CAPITAL STRUCTURE		
<i>Capital Structure</i>		
40	Statement that LDC adopts OEB's guidelines for cost of capital and confirms that updates will be done. Alternatively - utility specific cost of capital with supporting evidence	E05T01S01, pp. 1
40	Completed Appendix 2-OA for last OEB approved and test year	E05T01S01A01
40	Completed Appendix 2-OB for historical, bridge and test years	E05T01S01A02
40	Explanation for any changes in capital structure	E05T01S01, pp.1
<i>Cost of Capital (Return on Equity and Cost of Debt)</i>		
40	Calculation of cost for each capital component	E05T01S01A01
40	Profit or loss on redemption of debt	E05T01S01A02
40	Copies of promissory notes or other debt arrangements with affiliates	E05T01S02A01, E05T01S02A02
40	Explanation of debt rate for each existing debt instrument	E05T01S02, pp. 1-2
40	Forecast of new debt in bridge and test year - details including estimate of rate	E05T01S02, pp. 3
40	If proposing any rate that is different from the OEB guidelines, a justification of the proposed rate(s), including key assumptions	N/A
41	Notional Debt - difference between actual debt thickness and deemed debt thickness attracts the weighted average cost of actual long-term debt rate (unless 100% equity financed)	E05T01S02, pp. 3
<i>Not-for-Profit Corporations</i>		
41	Not for Profit Corporations - evidence that excess revenue is used to build up operating and capital reserves	N/A - E05T02S01
41	Detailed calculation for test year revenue requirement based on its Reserve Requirement	N/A
41	The proposed reserves and rationale for the need to establish each reserve, the time period of building up the reserves, and the procedure and policy of each reserve	N/A
42	Description of the governance of the not-for-profit corporation	N/A
42	If there are approved reserves from previous OEB decisions provide the following: -the limits of any capital and/or operating reserves as approved by the OEB, and identifying the decisions establishing these reserve accounts and their limits -the current balances of any established capital and/or operating reserves	N/A
EXHIBIT 6 - REVENUE DEFICIENCY/SUFFICIENCY		
42	Calculation of delivery-related Revenue Deficiency/Sufficiency (excluding cost of power and associated costs): net utility income, rate base, actual return on rate base, indicated rate of return, requested rate of return, deficiency/sufficiency, gross deficiency/sufficiency. Deficiency/sufficiency must also be net of other costs (e.g. LV costs, RSVAs, smart meter or MIST meter expenditures/revenues and other DVA balances).	E06T01S01, p.1-5
42 & 43	Summary of drivers for test year deficiency/sufficiency, how much each driver contributes; references in application evidence mapped to drivers	E06T01S01 p.6-7
43	Impacts of any changes in methodologies to deficiency/sufficiency	E06T01S01 p3-p7
<i>Revenue Requirement Work Form</i>		

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43	RRWF - in PDF and Excel. Revenue requirement, def/sufficiency, data entered in RRWF must correspond with other exhibits		E06T01S01A01
43	If the enhanced RRWF cannot reflect a distributor's proposed rates accurately, the distributor must file its rate generator model		N/A - see E06T01S01 Table 4
43	Completed Appendices 2-JA, 2-JB, and 2-JC		E04T01S01A01, E04T02S01A01, E04T03S01A01
EXHIBIT 7 - COST ALLOCATION			
<i>Cost Allocation Study Requirements</i>			
44	Completed cost allocation study using the OEB-approved methodology or a comparable model must be filed reflecting future loads and costs and be supported by appropriate explanations and live Excel spreadsheets. Sheets 11 and 12 of the RRWF must also be completed. Live Excel version of 2017 cost allocation model will be filed (updated load profiles or scaled version of HONI CAIF). Model must be consistent with test year load forecast, changes to customer classes and load profiles.		Live Excel Model/RRWF EX6 E07T01S01A01, E07T01S02A01
44	Explanation provided if a distributor is unable to update its load profiles and confirm that it intends to put plans in place to update its load profiles the next time a cost allocation model is filed		E07T01S01, p.7
45	Description of weighting factors, and rationale for use of default values (if applicable)		E07T01S01, p.3
45	Hard copy of sheets I-6, I-8, O-1 and O-2 (first page)		E07T01S01
45 & 46	Host Distributor only - evidence of consultation with embedded Dx - statement regarding embedded Dx support for approach to allocation of costs - if embedded Dx is separate class - class in cost allocation study and RRWF, Sheet 11 - if new embedded Dx class - rationale and supporting evidence (cost of serving, load served, asset ownership information, distribution charges); include in cost allocation study and RRWF, Sheet 11 - if embedded Dx billed as GS customer - , include with the GS class in cost allocation model and Appendix 2-P. Provide cost of serving, load served, asset ownership information, distribution charges, appropriateness of rate class. File Appendix 2-Q.		E07T01S01, p.8
46	Unmetered Loads (including Street Lighting) - Confirmation of communication with unmetered load customers when proposing changes to the level of the rates and charges or the introduction of new rates and charges		E07T01S01, p.8
46 & 47	microFIT - if the applicant believes that it has unique circumstances which would justify a certain rate, appropriate documentation must be provided		E07T01S01, p.8
47	Standby Rates - if seeking approval on final basis, provide evidence that affected customers have been advised. If seeking changes to standby charges, provide rationale and evidence that affected customer have been advised.		E07T01S01, p.8
47	New customer class or eliminated customer class - rationale and restatement of revenue requirement from previous CoS		N/A
<i>Class Revenue Requirements</i>			
48	To support a proposal to rebalance rates, the distributor must provide information on the revenue by class that would apply if all rates were changed by a uniform percentage. Ratios must be compared with the ratios that will result from the rates being proposed by the distributor.		E07T01S02, p.2
<i>Revenue to Cost Ratios</i>			
48	If R:C ratios outside deadband based on model - distributors must include cost allocation proposal to bring them within the OEB-approved ranges. In making any such adjustments, distributors should address potential mitigation measures if the impact of the adjustments on the rates of any particular class or classes is significant.		E07T01S02, p.4
49	If Cost Allocation Model other than OEB model used - exclude LV, exclude DVA such as smart meters		N/A
EXHIBIT 8 - RATE DESIGN			
50	Monthly fixed charges - 2 decimal places; variable charges - 4 decimal places		Confirmed - E08T05S01A02 proposed tariff
<i>Fixed Variable Proportion</i>			
50	The following is to be provided in relation to the fixed/variable proportion of proposed rates: -Current F/V with supporting info -Proposed F/V proportion with explanation for any changes (billing determinants from proposed load forecast) -Comparison between current and proposed monthly fixed charges with the floor and ceiling as in cost allocation study Analysis must be net of rate adders, funding adders, and rate riders		E08T01S01
<i>Rate Design Policy</i>			
50 & 51	LDCs must propose changes to residential rates consistent with policy to transition to fully fixed monthly distribution service charge.		E08T02S01 p1
51	Proposal follows approach set out in Tab 12 of RRWF		NA, already fully fixed
51	If applicable, distributor with seasonal residential class must propose identical rate design treatment for such a class		NA, no seasonal class
<i>RTSRs</i>			
51	Retail Transmission Service Rate Work Form - PDF and Excel		E08T03S01A01
51	RTSR information must be consistent with working capital allowance calculation		E02T01S03 p7, p8 (Table 3), p10
<i>Retail Service Charges</i>			
51 & 52	If proposing changes to Retail Service Charges or introduction of new rates and charges - evidence of consultation and notice		E08T03S02
<i>Regulatory Charges</i>			
52	Wholesale Market Service Rate - reflect current approved rate in application or justify otherwise		E08T03S03
<i>Specific Service Charges</i>			
52 & 53	Specific Service Charge description/purpose/reason for new and revised SSC; calculations to support charges		E08T03S05
53	Identification in the Application Summary all proposed changes that will have a material impact on customers, including charges that may affect a discrete group.		NA; no changes
53	Identification of any rates and charges in Conditions of Service that do not appear on tariff sheet. Explain nature of costs, provide schedule outlining revenues or capital contributions 2012-2015, bridge and test years.		E08T03S05 p2-3
53	Whether these charges should be included on tariff sheet		
53	Ensure revenue from SSCs corresponds with Operating Revenue evidence		E08T03S05 p2; confirmed
<i>Wireline Pole Attachment Charge</i>			

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53	LDC without a distributor-specific charge will charge the province-wide pole attachment charge of \$28.09 from September 1, 2018 to December 31, 2018. This charge will increase to \$43.63 effective January 1, 2019.		E08T03S06
54	Record the excess incremental revenue as of September 1, 2018 until the effective date of its rebased rates in a new variance account related to pole attachment charge		E08T03S06
Addendum, Page 9	If an LDC chooses to apply for a custom charge, it must file a completed version of the OEB's Wireline Pole Attachment Work Form, and include the following information as part of their application: statement confirming the proposed distributor-specific wireline pole attachment charge; statement discussing the main cost drivers, including rationale; a table summarizing key inputs in the rate calculation, and a statement confirming the RRR data and pre-tax weighted cost of capital are consistent; confirmation of the total number of poles and joint use poles in the rate calculation, and a table outlining the rate of pole replacements and percentage of poles depreciated over the past 5 years; confirmation of the number of attaches that are specific to the distributor's service territory, a description of the types of poles and discussion of contractual arrangements with other entities that affect the number of attachments, including overlashing attachments; description of activities performed by the distributor to directly accommodate third party attaches, should include discussion of methodology, costs and data sources to calculate each component of direct costs, detailed calculations of total administration and LOP costs, including staff time and labour rates, as applicable; Distributors must use utility-specific costs to determine the LDC-specific Power Deduction Factor and LDC-specific Maintenance Allocation Factor applicable to third parties. If distributors choose to adopt the default factors in their application of a custom charge, distributors are still required to complete Table 8 and Table 10-a of the Pole Attachment Workform to substantiate the applicability of the default factors that were used in calculating the provincially approved charge.		N/A; no custom charge proposed
Low Voltage Service Rates			
55	Forecast of LV cost, sum of host distributors charges		E08T03S07
55	Low Voltage Cost (historical, bridge, test), variances and explanations for substantive changes		E08T03S07 p1
55	Support for forecast LV, e.g. Hydro One Sub-Transmission charges		E08T03S07 p1-2
55	Allocation of LV cost to customer classes (typically proportional to Tx connection revenue)		E08T03S07 p2
55	Proposed LV rates by customer class		E08T03S07 p2
Smart Meter Entity Charge			
55	Distributor must follow accounting guidance provided on March 23, 2018		E08T03S04
Loss Factors			
55	Proposed SFLF and Total Loss Factor for test year		E08T04S01; E08T04S01A01
56	Statement as to whether LDC is embedded including whether fully or partially		E08T04S01
56	Study of losses if required by previous decision		N/A; no study of losses required
56	3-5 years of historical loss factor data - Completed Appendix 2-R		E08T04S01A01
56	If proposed loss factor >5%, explanation and action plan to reduce losses going forward		N/A; proposed loss factor <5%
56	Explanation of SFLF if not standard		E08T04S01
Tariff of Rates and Charges			
Addendum, Page 10	Current and proposed Tariff of Rates and Charges filed in the Tariff Schedule/Bill Impacts Model - must be filed in Excel format Explanation and support of each change in the appropriate section of the application		E08T05S01; E08T05S01A01; E08T05S01A02
56	Explanation of changes to terms and conditions of service if changes affect application of rates		E08T05S01
Revenue Reconciliation			
56	Calculations of revenue per class under current and proposed rates; reconciliation of rate class revenue and other revenue to total revenue requirement (i.e. breakout volumes, rates and revenues by rate component etc.)		E08T05S02
56 & 57	Completed RRWF - Sheet 13 - rates and charges entered on this sheet should be rounded to the same decimal places as tariff		E08T05S02A01
Bill Impact Information			
57	Completed Tariff Schedule and Bill Impacts Model. Bill impacts must identify existing rates, proposed changes to rates, and detailed bill impacts (including % change in distribution excluding pass through costs - Sub-Total A, % change in distribution - Sub-Total B, % change in delivery - Sub-Total C, and \$ change in total bill)		E08T05S03A01
57	Impact of changes resulting from the as-filed application on representative samples of end-users (i.e. volume, % rate change and revenue). Commodity and regulatory charges held constant		E08T05S03A01
57	Rates and charges input in the tariff schedule and Bill Impacts Model rounded to the decimal places as shown on the existing tariff		E08T05S03A01
57	Bill impacts provided for typical customers and consumption levels. Must provide residential 750 kWh, residential at the lowest 10th percentile and GS<50 2,000 kWh. Bill impacts must be provided for a range of consumption levels relevant to the service territory.		E08T05S03A01
57	If applicable, for certain classes where one or more customers have unique consumption and demand patterns, the distributor must show a typical impact and provide an explanation		N/A; no such customers
Rate Mitigation			
58	Evidence showing that the monthly service charge would not rise by more than \$4 per year due only to the rate design change, and that the total bill impact, reflecting all proposed changes in the application, will not exceed 10%. If either of these criteria is not met, some form of mitigation may be required (i.e. extending transition period).		E08T05S04
58	Evaluation of bill impact for residential customer at 10th consumption percentile. Describe methodology for determination of 10th consumption percentile. File mitigation plan for whole residential class if impact >10% for these customers.		E08T05S03 p1; E08T05S04
59	Mitigation plan if total bill increase for any customer class is >10% including: specification of class and magnitude of increase, description of mitigation measures, justification, revised impact calculation. The Tariff Schedule and Bill Impacts Model must reflect any mitigation plan proposed.		E08T05S04
59	Rate Harmonization Plans, if applicable - including impact analysis		N/A
EXHIBIT 9 - DEFERRAL AND VARIANCE ACCOUNTS			
60	List of all outstanding DVA and sub-accounts; provide description of DVAs that were used differently than as described in the APH		E09T01S01 p.2; E09T01S01 p.9

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		Evidence Reference, Notes
60	Completed DVA continuity schedule for period following last disposition to present - live Excel format	E09T01S01A01
60	Confirm use of interest rates established by the OEB by month or by quarter for each year	E09T01S02
60	Explanation if account balances in continuity schedule differs from trial balance in RRR and AFS	E09T01S03
60	Identification of Group 2 accounts that will continue/discontinue going forward, with explanation	E09T01S04
60	Statement as to any new accounts, and justification.	E09T01S05
60 & 61	Statement whether any adjustments made to DVA balances previously approved by OEB on final basis; explanation, amount of adjustment and supporting documents	E09T01S06
61	Breakdown of energy sales and cost of power by USoA - as reported in AFS mapped and reconciled to USoA. Provide explanation if making a profit or loss on commodity.	E09T01S07
61	Statement confirming that IESO GA charge is pro-rated into RPP and non-RPP; provide explanation if not pro-rated.	E09T01S08
Account 1575, IFRS-CGAAP Transitional PP&E Amounts		
Addendum, Page 10	For applicants that have already rebased under revised CGAAP, but have made further material transitional changes, these impacts should be recorded in Account 1575, and an explanation provided	E09T02S01, E09T02S01A01; E09T01S04 p7-8
Retail Service Charges		
61 & 62	Retail Service Charges - material balance in 1518 or 1548 - confirm variances are incremental costs of providing retail services; identify drivers for balances - provide schedule identifying all revenues and expenses listed by USoA for 2013, actual/forecast for bridge and test year - state whether Article 490 of APH has been followed; explanation if not followed	E09T02S02
62	Retail Service Charges - zero balance in 1518 or 1548 - state whether Article 490 of APH has been followed; explanation if not followed	E09T02S02
Disposition of Deferral and Variance Accounts		
62	Identify all accounts for which LDC is seeking disposition; identify DVA for which LDC is not proposing disposition and the reasons why	E09T01S05 p4
62	Statement whether DVA balances before forecasted interest match the last AFS; explain any variances	E09T01S01 p1
62	Provide an explanation of variance > 5% between amounts proposed for disposition and amounts reported in RRR for each account.	E09T01S03
62	Provide explanations if variances are < 5% threshold if the variances in question relate to: (1) matters of principle (i.e. conformance with the APH or prior OEB decisions, and prior period adjustments); and/or, (2) the cumulative effect of immaterial differences over several accounts total to a material difference between what is proposed for disposition in total before forecasted interest and what is recorded in the RRR filings	N/A
62	For any utility specific accounts requested for disposition, supporting evidence showing how balance is derived and relevant accounting order	E09T01S04 p8-9, "Account 2425 - Other Deferred Cr
62	Disposition of residual balances for vintage Account 1595 are only done once - distributors expected to seek disposition of the balance a year after a rate rider's sunset date has expired. No further dispositions of these accounts are generally expected unless justified by the distributor	E09T01S01 p7-9
62	Proposed mechanisms for disposition with all relevant calculations: allocation of each account (including rationale), billing determinants for recovery purposes in accordance with Rate Design Policy	E09T02S04
62	Rate riders where volumetric rider is \$0.0000 for one or more classes not included in the tariff for those classes	Confirmed; E08T05S01A02
63	Propose rate riders for recovery or refund of balances that are proposed for disposition. The default disposition period is one year; if the applicant is proposing an alternative recovery period must provide explanation.	E09T02S03
63	Establish separate rate riders to recover balances in the RSVA's from Market Participants who must not be allocated the RSVA balances related to charges for which the MP's settle directly with the IESO.	E09T02S03 p4
63 & 64	Proposed disposition of Account 1580 sub-account CBR Class B in accordance with the CBR Accounting Guidance. - embedded distributors who are not charged CBR (therefore no balance in sub-account CBR Class B) must indicate this is the case for them - In the DVA continuity schedule, applicants must indicate whether they serve any Class A customers during the period where Account 1580 CBR Class B sub-account balance accumulated. - Account 1580 sub-account CBR Class A is not to be disposed through rates proceedings but rather follow the OEB's accounting guidance. - The DVA continuity schedule will allocation the portion of Account 1580 sub-account CBR Class B allocated to customers who transitioned between Class A and Class B based on consumption levels	E09T01S01A01
Global Adjustment		
64	Establishment of a separate rate rider included in the delivery component of the bill that would apply prospectively to Non-RPP Class B customers when clearing balances from the GA Variance Account	E09T02S03 p5
Addendum, Pages 10-11	GA Analysis Workform in live Excel format and responses to questions in Appendix A of the GA Analysis Workform Instructions; explain discrepancies between actual and expected balance; unexplained discrepancies for each year greater than +/- 1% of total annual IESO GA charges considered material	E09T02S05A01
65 & 66	Description of settlement process with IESO or host distributor, specify GA rate used for each rate class, itemize process for providing estimates and describe true-up process, details of method for estimating RPP and non-RPP consumption, treatment of embedded generation/distribution. If distributor uses the actual GA rate to bill non-RPP Class B customers, a proposal must be made to exclude these customer classes from the allocations of the balance of Account 1589 and the calculation of the resulting rate riders	E09T02S04
66	RPP Settlement True-Up - distributors to follow guidance in May 23, 2017 letter pertaining to the period that is being requested for disposition for Accounts 1588 and 1589	E09T02S04, E01T03S22
66 & 67	Certification by the CEO, CFO or equivalent that distributor has robust processes and internal controls in place for the preparation, review, verification and oversight of account balances being proposed for disposition	E09T01S01A03
Establishment of New Deferral and Variance Accounts		
67	New DVA - information provided which addresses that the requested DVA meets the following criteria: causation, materiality, prudence; include draft accounting order.	E09T01S05; p2-4 *1508 - OPEB Actuarial Gains & L
Appendix A: Application of Recoveries in Account 1595		
Addendum, Page 11	If eligibility requirements met - file populated 1595 Analysis Workform	E09T01S01A02