

1 Q. (Reference 2017 GRA Volume I, Schedule 3 - IX) Re: Total Operating Expenses by
2 Cost Type:

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4 Provide details of employee future benefits in 2016.

5 Provide details of professional services of \$14,408,000 in 2015.

6 Provide details of miscellaneous expenses in 2015 actual of \$5,789,000.

7 Provide details of office supplies and expense in 2015 actual of \$2,762,000.

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10 A. Please refer to 2017 GRA Volume I, Schedule 4-II, page 7 that shows the 2016
11 employee future benefits expense details as follows:

<u>Description</u>	<u>2016A</u>
Current Service	3,237
Interest	3,430
Amortization of actuarial losses	215
Amortization of past service costs	20
Total EFB 2016 Expense	<u>6,902</u>

12 Please refer to CA-NLH-147, Attachment 1 for details on the 2015 professional
13 services, miscellaneous expenses, and office supplies and expenses.

<u>2015 Actuals</u>	<u>Total</u>
Professional Services	
Consulting	
Phase 1 outage costs	2,199
Operations	2,095
Support Services	1,206
Conservation and Demand Management (CDM) costs ¹	858
Regulatory Affairs	48
Environment	623
Sub total Consulting	7,029
PUB Related Costs	
External Hearing	3,175
GRA - General Consulting	1,093
Other Applications	413
PUB Annual Assessment	760
Phase II Outage costs ²	146
Sub total PUB Related	5,587
Software Maintenance fees ³	1,630
Audit	82
Legal	80
Total Professional Services	14,408
Miscellaneous Expenses	
Municipal Taxes	1,990
Payroll Taxes	1,887
Training	783
Employee Expenses	568
Other	561
Total Miscellaenous Expenses	5,789
Office Supplies & Expenses	
Heat & Light	679
Telephone & Fax	539
Cell Phones	293
Postage	385
Advertising	340
Books & Subscriptions	135
Memberships & Dues	391
Total Office Supplies & Expenses	2,762

¹ CDM costs are deferred as per Board Order No. 36(2015).

² Phase II outage costs were deferred in 2016 as per Board Order No. 13(2016).

³ \$1.3M of software costs are included as part of the Admin fee and shared among Hydro and the other lines of business.