

- 1 Q. **Volume 1 (1<sup>st</sup> Revision), Chapter 3: Operations**
- 2 Please provide a breakdown of Financial Services costs by cost type for the
- 3 approved 2015 test year, 2015 and 2016 actuals, 2017 forecast and 2018 and 2019
- 4 test years. (Volume I (1st Revision), Chapter 3: Operations, Schedule 3-X)
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- 7 A. Please refer to NP-NLH-079, Attachment 1.

**Financial Services**  
**Total Operating Expenses by Cost type**  
\$000s

	2015 TY	2015 GRA <sup>1</sup> Order	2015 Approved TY	2015 Actual	2016 Actual	2017 Forecast	2018 Test Year	2019 Test Year
<b>Labour</b>								
Labour related costs	4,501	-	4,501	4,518	3,848	6,430	6,793	6,948
Employee future benefits	501	-	501	533	437	494	514	535
Overtime	156	-	156	214	65	107	108	108
<b>Total Labour</b>	<b>5,158</b>	<b>-</b>	<b>5,158</b>	<b>5,265</b>	<b>4,350</b>	<b>7,031</b>	<b>7,415</b>	<b>7,591</b>
<b>System Equipment and Maintenance</b>	<b>1,242</b>	<b>-</b>	<b>1,242</b>	<b>1,570</b>	<b>1,204</b>	<b>1,381</b>	<b>1,556</b>	<b>1,581</b>
<b>Other</b>								
Office supplies and expenses	530	-	530	496	335	333	438	439
Professional services	245	-	245	920	22	162	127	143
Insurance	2,607	-	2,607	2,508	2,530	3,038	3,345	3,425
Equipment rentals	-	-	-	-	-	1	1	1
Travel	101	-	101	50	7	44	66	58
Miscellaneous expenses	232	-	232	295	98	73	167	169
Building rental and maintenance	19	-	19	18	12	29	31	31
Transportation	-	-	-	-	-	-	-	-
Customer costs	-	-	-	117	(16)	-	-	-
<b>Total Other</b>	<b>3,734</b>	<b>-</b>	<b>3,734</b>	<b>4,404</b>	<b>2,988</b>	<b>3,680</b>	<b>4,175</b>	<b>4,266</b>
<b>Cost Allocations</b>	<b>(1,550)</b>	<b>-</b>	<b>(1,550)</b>	<b>(1,420)</b>	<b>(2,458)</b>	<b>(1,974)</b>	<b>(2,176)</b>	<b>(2,239)</b>
<b>Total Operating costs</b>	<b>8,584</b>	<b>-</b>	<b>8,584</b>	<b>9,819</b>	<b>6,084</b>	<b>10,118</b>	<b>10,970</b>	<b>11,199</b>

<sup>1</sup> Please note that information for the 2015 approved Test Year by functional department is not available as outlined in footnote 83, page 3.39 of the evidence.