

- 1 Q. Provide actual costs for Newfoundland & Labrador Hydro for each of the
2 years 1995 to 2002 inclusive in the same format as in Schedule 2 of J.C.
3 Robert's evidence substituting in the "Increase (Decrease)" columns the
4 cumulative difference from the starting point
5
6
7 A. Please see attached schedules.

Newfoundland and Labrador Hydro
Revenue Requirement
(\$ thousands)

Line No.	Description	1995 Actuals	1996 Actuals	Variance to 1995 Increase (Decrease)	1997 Actuals	Variance to 1995 Increase (Decrease)	1998 Actuals	Variance to 1995 Increase (Decrease)
1								
2								
3	Depreciation	28,394	29,301	907	30,686	2,292	32,843	4,449
4	Fuel							
5	No. 6 Fuel	49,627	50,938	1,311	54,819	5,192	37,430	(12,197)
6	Additives and Indirects	237	128	(109)	132	(105)	138	(99)
7	Environmental Fee	0	263	263	123	123	0	0
8	Ignition Fuel	80	134	54	113	33	136	56
9	Gas Turbine Fuel	222	232	10	118	(104)	167	(55)
10	Diesel Fuel	7,317	6,798	(519)	4,004	(3,313)	3,358	(3,959)
11	NP Fuel / Other	115	66	(49)	2	(113)	59	(56)
12	Rate Stabilization Plan	(17,238)	(16,877)	361	(15,411)	1,827	(14,408)	2,830
13	Total Fuel	40,360	41,682	1,322	43,900	3,540	26,880	(13,480)
14	Power Purchased and Wheeling Charges	5,053	5,225	172	5,692	639	9,725	4,672
15	Other Costs							
16	Salaries and Fringe Benefits	55,991	56,724	733	51,863	(4,128)	54,904	(1,087)
17	Systems Equipment Maintenance	9,706	10,294	588	11,506	1,800	11,323	1,617
18	Insurance	1,208	1,169	(39)	1,224	16	1,056	(152)
19	Transportation	3,366	3,513	147	3,177	(189)	3,641	275
20	Office supplies	2,936	2,842	(94)	2,716	(220)	2,715	(221)
21	Building Rentals Maintenance	2,435	1,930	(505)	2,210	(225)	3,226	791
22	Professional Services	2,513	2,330	(183)	2,627	114	3,398	885
23	Travel	1,799	1,874	75	1,957	158	2,211	412
24	Equipment Rentals	1,505	1,740	235	1,530	25	2,000	495
25	Miscellaneous	3,910	4,014	104	3,920	10	6,142	2,232
26	Loss (Gain) on Disposal of Capital Assets	1,274	(110)	(1,384)	691	(583)	1,137	(137)
27	Subtotal	86,643	86,320	(323)	83,421	(3,222)	91,753	5,110
28	Allocations							
29	Hydro Capitalized Expense	(7,257)	(6,074)	1,183	(6,897)	360	(8,667)	(1,410)
30	CF(L)Co.	(2,359)	(2,447)	(88)	(2,372)	(13)	(2,260)	99
31	Non-regulated customer	0	0	0	0	0	0	0
32	Subtotal	(9,616)	(8,521)	1,095	(9,269)	347	(10,927)	(1,311)
33	Total Other Costs	77,027	77,799	772	74,152	(2,875)	80,826	3,799
34	Writedown of Capital Assets	0	0	0	0	0	0	0
35	Interest	112,472	113,062	590	106,876	(5,596)	98,905	(13,567)
36	Margin	22,829	20,693	(2,136)	31,351	8,522	24,847	2,018
37	Revenue Requirement	286,135	287,762	1,627	292,657	6,522	274,026	(12,109)

Newfoundland and Labrador Hydro
Revenue Requirement
(\$ thousands)

Line No.	Description	1999 Actuals	Variance to 1995 Increase (Decrease)	2000 Actuals	Variance to 1995 Increase (Decrease)	2001 Actuals	Variance to 1995 Increase (Decrease)	2002 Actuals	Variance to 1995 Increase (Decrease)
1									
2									
3	Depreciation	36,108	7,714	35,469	7,075	32,175	3,781	31,302	2,908
4	Fuel								
5	No. 6 Fuel	28,970	(20,657)	49,252	(375)	98,459	48,832	112,534	62,907
6	Additives and Indirects	173	(64)	83	(154)	223	(14)	398	161
7	Environmental Fee	26	26	(26)	(26)	18	18	88	88
8	Ignition Fuel	140	60	156	76	150	70	116	36
9	Gas Turbine Fuel	332	110	142	(80)	79	(143)	153	(69)
10	Diesel Fuel	3,772	(3,545)	6,123	(1,194)	7,407	90	6,766	(551)
11	NP Fuel / Other	0	(115)	0	(115)	0	(115)	0	(115)
12	Rate Stabilization Plan	1,697	18,935	(13,163)	4,075	(56,129)	(38,891)	(46,807)	(29,569)
13	Total Fuel	<u>35,110</u>	<u>(5,250)</u>	<u>42,567</u>	<u>2,207</u>	<u>50,207</u>	<u>9,847</u>	<u>73,248</u>	<u>32,888</u>
14	Power Purchased and Wheeling Charges	13,785	8,732	15,961	10,908	15,600	10,547	15,881	10,828
15	Other Costs								
16	Salaries and Fringe Benefits	57,069	1,078	61,266	5,275	61,729	5,738	64,559	8,568
17	Systems Equipment Maintenance	14,955	5,249	18,977	9,271	17,445	7,739	17,179	7,473
18	Insurance	1,068	(140)	1,037	(171)	949	(259)	1,198	(10)
19	Transportation	3,481	115	2,390	(976)	1,858	(1,508)	1,979	(1,387)
20	Office supplies	2,858	(78)	2,081	(855)	1,872	(1,064)	1,856	(1,080)
21	Building Rentals Maintenance	2,897	462	998	(1,437)	704	(1,731)	900	(1,535)
22	Professional Services	3,756	1,243	3,815	1,302	5,530	3,017	5,318	2,805
23	Travel	2,459	660	2,704	905	2,662	863	2,315	516
24	Equipment Rentals	1,602	97	1,400	(105)	1,369	(136)	1,372	(133)
25	Miscellaneous	4,729	819	5,179	1,269	5,495	1,585	4,674	764
26	Loss (Gain) on Disposal of Capital Assets	923	(351)	2,186	912	1,839	565	2,769	1,495
27	Subtotal	<u>95,797</u>	<u>9,154</u>	<u>102,033</u>	<u>15,390</u>	<u>101,452</u>	<u>14,809</u>	<u>104,119</u>	<u>17,476</u>
28	Allocations								
29	Hydro Capitalized Expense	(8,537)	(1,280)	(7,219)	38	(8,977)	(1,720)	(8,116)	(859)
30	CF(L)Co.	(2,109)	250	(1,670)	689	(1,766)	593	(2,006)	353
31	Non-regulated customer	0	0	0	0	(2,747)	(2,747)	(2,914)	(2,914)
32	Subtotal	<u>(10,646)</u>	<u>(1,030)</u>	<u>(8,889)</u>	<u>727</u>	<u>(13,490)</u>	<u>(3,874)</u>	<u>(13,036)</u>	<u>(3,420)</u>
33	Total Other Costs	<u>85,151</u>	<u>8,124</u>	<u>93,144</u>	<u>16,117</u>	<u>87,962</u>	<u>10,935</u>	<u>91,083</u>	<u>14,056</u>
34	Writedown of Capital Assets	16,680	16,680	0	0	0	0	0	0
35	Interest	95,345	(17,127)	96,889	(15,583)	92,781	(19,691)	88,547	(23,925)
36	Margin	<u>(3,665)</u>	<u>(26,494)</u>	<u>5,829</u>	<u>(17,000)</u>	<u>11,911</u>	<u>(10,918)</u>	<u>9,742</u>	<u>(13,087)</u>
37	Revenue Requirement	<u>278,514</u>	<u>(24,301)</u>	<u>289,859</u>	<u>3,724</u>	<u>290,636</u>	<u>4,501</u>	<u>309,803</u>	<u>23,668</u>