1   **Q.   Reference: "2022/2023 General Rate Application," Newfoundland Power, May 27,**
2   **2021, Volume 1, Exhibit 2.**
3
4   **Provide the detailed breakdown and explanation of all costs included in the**
5   **categories of Plants, Subs, System Oper & Bldgs (line 9); Miscellaneous;**
6   **Uncollectable Bills; Trustee and Directors' Fees; Other Company Fees, Equipment**
7   **Rental/Maintenance; Vegetation Management; and Computing Equipment &**
8   **Software for all years in the table and include the test years that were used for rate**
9   **setting purposes.**
10
11   A.   See Attachment A for the requested data tables and explanations. Current customer
12   rates are based upon the 2020 test year revenue requirement approved by the Board in
13   Order No. P.U. 2 (2019).

Requested Data Tables and Explanations

Requested Data Tables and Explanations

Plants, Subs, System Oper & Bldgs primarily includes costs associated with the general repair and maintenance of Company buildings and property, and water rental fees.

Table 1 provides the breakdown of Plants, Subs, System Oper & Bldgs costs by function, including the 2020 test year costs used for rate-setting purposes.

Table 1:
Plants, Subs, System Oper & Bldgs Operating Costs by Function
($000s)

Function	2020TY	2019A	2020A	2021F	2022F	2023F
Distribution	13	10	11	11	11	11
Substations	220	128	200	164	167	170
Power Produced	1,314	1,390	1,544	1,467	1,493	1,518
Administration & Engineering Support	5	15	80	48	48	49
Environment	37	51	32	42	42	43
Customer Service	-	2	-	-	-	-
Corporate & Employee Services	1,381	1,671	1,617	1,644	1,673	1,701
Total	**2,970**	**3,267**	**3,484**	**3,376**	**3,434**	**3,492**

Miscellaneous includes costs not related to another cost category, including, for example, employee health and wellness programs, damage claims and customer satisfaction surveys.

Table 2 provides the breakdown of Miscellaneous costs by function, including the 2020 test year costs used for rate-setting purposes.

Table 2:
Miscellaneous Operating Costs by Function
($000s)

Function	2020TY	2019A	2020A	2021F	2022F	2023F
Distribution	36	13	43	45	46	47
Transmission	2	-	-	-	-	-
Substations	5	3	4	4	4	4
Power Produced	10	11	9	10	10	10
Administration & Engineering Support	91	106	136	134	133	139
Telecommunications	1	1	-	1	1	1
Environment	6	2	2	2	2	2
Fleet Operations & Maintenance	4	-	1	1	1	1
Customer Service	144	148	144	150	153	155
Conservation	141	126	76	160	203	245
Information Systems	25	20	10	23	27	27
Financial Services	9	6	17	20	20	20
Corporate & Employee Services	916	1,014	1,191	992	968	944
Total	**1,390**	**1,450**	**1,633**	**1,542**	**1,568**	**1,595**

Uncollectible Bills is the provision for uncollectible accounts.

Table 3 provides the annual Uncollectible Bills expense, including the 2020 test year costs used for rate-setting purposes.

Table 3:
Uncollectible Bills by Function
($000s)

Function	2020TY	2019A	2020A	2021F	2022F	2023F
Customer Service	1,472	1,980	2,290	2,135	2,172	2,208

Trustee and Directors' Fees include Board of Director fees, trustee fees related to Company securities, and Securities Commission registration and filing fees.

Table 4 provides the annual cost of Trustee and Directors' Fees, including the 2020 test year costs used for rate-setting purposes.

Table 4:
Trustee and Directors' Fees by Function
($000s)

Function	2020TY	2019A	2020A	2021F	2022F	2023F
Corporate & Employee Services	519	518	673	689	701	712

Other Company Fees primarily include professional fees including engineering studies, external audit and regulatory and legal fees, Canadian Electricity Association fees, and other consulting fees.

Table 5 provides the breakdown of Other Company Fees by function, including the 2020 test year costs used for rate-setting purposes.

Table 5:
Other Company Fees Operating Costs by Function
($000s)

Function	2020TY	2019A	2020A	2021F	2022F	2023F
Distribution	12	7	1	3	3	3
Substations	172	125	54	119	121	123
Power Produced	114	163	151	121	123	126
Administration & Engineering Support	90	61	170	185	189	191
Telecommunications	-	3	-	-	-	-
Environment	3	12	52	32	32	33
Customer Service	146	125	131	136	139	141
Conservation	-	-	18	-	-	-
Information Systems	382	457	408	255	232	310
Financial Services	5	53	34	36	37	37
Corporate & Employee Services	2,045	1,422	1,112	1,723	1,992	1,910
Total	**2,969**	**2,428**	**2,131**	**2,610**	**2,868**	**2,874**

Equipment Rental and Maintenance includes general repairs and maintenance, as well as required rentals such as production center equipment.

Table 6 provides the breakdown of Equipment Rental and Maintenance costs by function, including the 2020 test year costs used for rate-setting purposes.

Table 6:
Equipment Rental and Maintenance Operating Costs by Function
($000s)

Function	2020TY	2019A	2020A	2021F	2022F	2023F
Distribution	1	4	9	7	7	7
Transmission	24	63	29	46	47	48
Substations	47	12	7	10	10	10
Power Produced	30	61	18	40	40	41
Administration & Engineering Support	300	368	383	374	381	387
Telecommunications	17	-	4	2	2	2
Information Systems	280	147	161	169	221	276
Corporate & Employee Services	157	135	45	122	124	126
Total	**856**	**790**	**656**	**770**	**832**	**897**

Vegetation Management includes costs to remove or maintain vegetation around Company plant, as required for the safe and reliable operation of the electrical system.

Table 7 shows the breakdown of Vegetation Management costs by function, including the 2020 test year costs used for rate-setting purposes.

Table 7:
Vegetation Management Operating Costs by Function
($000s)

Function	2020TY	2019A	2020A	2021F	2022F	2023F
Distribution	1,078	1,459	1,561	1,597	1,625	1,653
Transmission	711	377	556	569	579	588
Substations	95	104	102	104	106	108
Power Produced	83	102	87	89	91	92
Total	**1,967**	**2,042**	**2,306**	**2,359**	**2,401**	**2,441**

Computing Equipment & Software includes operating costs for annual third-party licensing fees, software support and maintenance costs, cybersecurity costs, and other software costs.

Table 8 shows the breakdown of Computing Equipment and Software costs by function, including the 2020 test year costs used for rate-setting purposes.

Table 8:
Computing Equipment & Software Operating Costs by Function
($000s)

Function	2020TY	2019A	2020A	2021F	2022F	2023F
Administration & Engineering Support	113	85	85	85	86	88
Information Systems	1,938	1,745	2,114	2,538	2,770	3,358
Total	**2,051**	**1,830**	**2,199**	**2,623**	**2,856**	**3,446**