

1 Q. **2013 General Rate Application, Intercompany Transaction Costing Guidelines –**

2 **Exhibit 8**

3 Page 2, line 18 - Provide a detailed schedule showing the Common Service Costs

4 allocated by Hydro to each line of business in each year from 2007 to 2012 and the

5 amount budgeted for 2013 to 2015, displaying the line of business, the costs

6 allocated to the line of business by each Common Service department, and the

7 allocation basis.

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10 A. Please refer to PUB-NLH-169 Attachment 1.

Hydro

Common Service Costs

PUB-NLH-169 Attachment 1

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	Actual 2007 ¹	Actual 2008	Actual 2009	Actual 2010 ²	Actual 2011 ⁴	Actual 2012	Forecast 2013	Forecast 2014	Forecast 2015
Human Resources									
A Costs allocated (\$000s)	\$ 5,161.9	\$ 2,223.2	\$ 2,657.5	\$ 1,474.0	\$ 1,465.9	\$ 1,687.5	\$ 1,695.0	\$ 1,867.0	\$ 1,920.8
<u>Allocator - FTE's</u>									
B Hydro Regulated				832.5	827.6	813.7	858.8	887.8	887.8
C Other lines of business				429.6	462.6	493.0	556.7	604.5	604.5
D Total				1,262.1	1,290.2	1,306.7	1,415.5	1,492.3	1,492.3
E Costs per FTE (A / D) ³			\$	1,168	\$ 1,136	\$ 1,291	\$ 1,197	\$ 1,251	\$ 1,287
<u>Allocations (\$000s)</u>									
F Hydro Regulated (B * E) ³	\$ 5,099.8	\$ 2,182.5	\$ 2,613.2	\$ 972.2	\$ 940.3	\$ 1,050.8	\$ 1,028.4	\$ 1,110.7	\$ 1,142.7
G Other lines of business (C * E) ³	\$ 62.1	\$ 40.7	\$ 44.3	\$ 501.8	\$ 525.6	\$ 636.7	\$ 666.6	\$ 756.3	\$ 778.1
Total	\$ 5,161.9	\$ 2,223.2	\$ 2,657.5	\$ 1,474.0	\$ 1,465.9	\$ 1,687.5	\$ 1,695.0	\$ 1,867.0	\$ 1,920.8
Safety and Health									
A Costs allocated (\$000s)	\$ 645.8	\$ 647.0	\$ 714.4	\$ 829.5	\$ 901.0	\$ 923.7	\$ 1,001.6	\$ 981.4	\$ 1,008.5
<u>Allocator - FTE's</u>									
B Hydro Regulated				832.5	827.6	813.7	858.8	887.8	887.8
C Other lines of business				429.6	462.6	493.0	556.7	604.5	604.5
D Total				1,262.1	1,290.2	1,306.7	1,415.5	1,492.3	1,492.3
E Costs per FTE (A / D) ³			\$	657	\$ 698	\$ 707	\$ 708	\$ 658	\$ 676
<u>Allocations (\$000s)</u>									
F Hydro Regulated (B * E) ³	\$ 645.8	\$ 647.0	\$ 704.4	\$ 547.1	\$ 578.0	\$ 575.2	\$ 607.7	\$ 583.9	\$ 600.0
G Other lines of business (C * E) ³	\$ -	\$ -	\$ 10.0	\$ 282.4	\$ 323.0	\$ 348.5	\$ 393.9	\$ 397.6	\$ 408.5
Total	\$ 645.8	\$ 647.0	\$ 714.4	\$ 829.5	\$ 901.0	\$ 923.7	\$ 1,001.6	\$ 981.4	\$ 1,008.5

Hydro

Common Service Costs

PUB-NLH-169 Attachment 1

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	Actual 2007 ¹	Actual 2008	Actual 2009	Actual 2010 ²	Actual 2011 ⁴	Actual 2012	Forecast 2013	Forecast 2014	Forecast 2015
Information Systems ⁶									
A Costs allocated (\$000s)	\$ 4,784.9	\$ 5,046.7	\$ 4,447.3	\$ 4,847.1	\$ 4,964.3	\$ 6,984.7	\$ 7,632.9	\$ 6,607.4	\$ 6,688.8
<u>Allocator - Average user</u>									
B Hydro Regulated				844.4	872.4	912.7	885.7	926.5	926.5
C Other lines of business				478.1	463.4	511.0	516.2	589.1	589.1
D Total				1,322.5	1,335.8	1,423.7	1,401.9	1,515.6	1,515.6
E Costs per Average user (A / D) ³			\$ 3,665	\$ 3,716	\$ 4,906	\$ 5,445	\$ 4,360	\$ 4,413	
<u>Allocations (\$000s) ⁷</u>									
F Hydro Regulated (B * E) ³	\$ 3,983.4	\$ 4,083.9	\$ 3,247.9	\$ 3,095.0	\$ 3,242.2	\$ 4,477.7	\$ 4,822.5	\$ 4,039.2	\$ 4,089.0
G Other lines of business (C * E) ³	\$ 801.5	\$ 962.8	\$ 1,199.5	\$ 1,752.1	\$ 1,722.2	\$ 2,507.0	\$ 2,810.4	\$ 2,568.1	\$ 2,599.8
Total	\$ 4,784.9	\$ 5,046.7	\$ 4,447.3	\$ 4,847.1	\$ 4,964.3	\$ 6,984.7	\$ 7,632.9	\$ 6,607.4	\$ 6,688.8
Office Space									
A Costs allocated (\$000s)					\$ 3,903.7	\$ 4,178.4	\$ 4,616.4	\$ 3,968.1	\$ 4,005.1
<u>Allocator - Square Footage ⁵</u>									
B Hydro Regulated	134,941	128,331	120,391	117,530	117,802	86,108	86,108	84,674	84,674
C Other lines of business	12,159	18,769	26,709	29,570	29,298	66,393	66,393	67,827	67,827
D Total	147,100	147,100	147,100	147,100	147,100	152,501	152,501	152,501	152,501
E Costs per square footage (A / D) ³	\$ 16.00	\$ 16.00	\$ 16.00	\$ 16.00	\$ 26.54	\$ 27.40	\$ 30.27	\$ 25.99	\$ 26.26
<u>Allocations (\$000s) ⁷</u>									
F Hydro Regulated (B * E)				\$ 3,126.2	\$ 2,359.3	\$ 2,606.6	\$ 2,200.6	\$ 2,223.7	
G Other lines of business (C * E)	\$ 194.5	\$ 300.3	\$ 427.3	\$ 473.1	\$ 777.5	\$ 1,819.1	\$ 2,009.8	\$ 1,762.8	\$ 1,781.3
Total	\$ 194.5	\$ 300.3	\$ 427.3	\$ 473.1	\$ 3,903.7	\$ 4,178.4	\$ 4,616.4	\$ 3,963.3	\$ 4,005.1

Hydro

Common Service Costs

	Actual 2007 ¹	Actual 2008	Actual 2009	Actual 2010 ²	Actual 2011 ⁴	Actual 2012	Forecast 2013	Forecast 2014	Forecast 2015			
LANS												
A Costs allocated (\$000s)			\$	195.3	\$	195.3	\$	186.0	\$	190.1	\$	194.8
<u>Allocator - LANS</u>												
B Hydro Regulated				807.2		795.8		736.9		1,010.1		953.8
C Other lines of business				176.8		188.2		247.1		230.9		287.2
D Total				984.0		984.0		984.0		1,241.0		1,241.0
E Costs per LAN (A / D) ³			\$	198	\$	198	\$	198	\$	150	\$	153
<u>Allocations (\$000s)</u>												
F Hydro Regulated (B * E) ³			\$	160.2	\$	157.9	\$	146.2	\$	151.4	\$	146.1
G Other lines of business (C * E) ³			\$	35.1	\$	37.4	\$	49.1	\$	34.6	\$	45.1
Total			\$	195.3	\$	195.3	\$	195.3	\$	186.0	\$	190.1
Telephones												
A Costs allocated (\$000s)			\$	223.8	\$	223.8	\$	223.8	\$	236.1	\$	241.3
<u>Allocator - Telephones</u>												
B Hydro Regulated				573.2		561.8		502.9		449.1		392.8
C Other lines of business				176.8		188.2		247.1		230.9		287.2
D Total				750.0		750.0		750.0		680.0		680.0
E Costs per telephone (A / D) ³			\$	298	\$	298	\$	298	\$	347	\$	355
<u>Allocations (\$000s)</u>												
F Hydro Regulated (B * E) ³	\$	-	\$	-	\$	-	\$	171.0	\$	167.7	\$	150.1
G Other lines of business (C * E) ³	\$	9.1	\$	20.5	\$	42.9	\$	52.8	\$	56.1	\$	73.7
Total	\$	9.1	\$	20.5	\$	42.9	\$	223.8	\$	223.8	\$	223.8

Hydro

Common Service Costs

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