

1 Q. Please provide the Sunnyside Replacement Equipment actual, audited accounting  
2 data, descriptions, and all related work papers for 2014, addressing capital  
3 expenditures, per account/subaccount number indicating labor and materials  
4 separately, operating costs, depreciation and rate base.

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7 A. Please see the table below for a breakdown of the Sunnyside Replacement  
8 Equipment project for 2014:

<b>Sunnyside Replacement Equipment Capital Costs</b>	<b>2014 Actual</b>
Labour	\$ 227,852
Temp Labour	\$ 27,440
Overtime	\$ 235,881
Intercompany Labour	\$ 154,159
Materials	\$ 2,671,088
Consultants	\$ 605,275
Equipment Rental	\$ 30,094
Travel	\$ 33,846
Contract	\$ 1,034,069
	\$ 5,019,705
Interest During Construction	\$ 42,979
Insurance Proceeds	\$ (1,826,000)
<b>Total</b>	<b>\$ 3,236,684</b>

9 Please see the table below of the average rate base for the project:

	<b>2013 Actual</b>	<b>2014 Actual</b>
Total Capital Cost	-	\$ 3,236,684
Work in progress	-	\$ 2,359,195
Completed Capital		\$ 877,489
Accumulated Amortization	-	\$ (3,859)
Net Book Value	-	\$ 3,232,825
Prior Period Net Book Value	-	\$ -
<b>Average Rate Base</b>	<b>-</b>	<b>\$ 1,616,412</b>

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The following is the 2014 Actuals expense summary:

Expense Summary	2014 Actual (\$000's)
Operating Expenses (excluding Transportation)	\$680.5
Operating Expenses - Transportation	\$824.0
Removal Costs	\$30.4
Depreciation	\$3.9
Loss on Disposal	\$515.0
Total Expenses	\$2,053.8
Less:	
Insurance Proceeds	(\$1,174.0)
<b>Net Income Impact</b>	<b>\$879.8</b>

The following is the detailed breakdown of the 'operating expenses (excluding transportation)' noted in the expense Summary above:

Cost Type Description	2014 Actual (\$000's)
Salaries	\$72.3
Inter-company Salary	\$19.1
Overtime	\$93.0
<b>Total Salary and Benefits</b>	<b>\$184.4</b>
Materials	\$123.2
Contract Labour	\$30.4
<b>Total System Equipment and Maintenance</b>	<b>\$153.6</b>
<b>Consultants</b>	<b>\$335.9</b>
<b>Other Operating and Maintenance Costs</b>	<b>\$6.6</b>
<b>OPERATING COSTS (excluding Transportation)</b>	<b>\$680.5</b>

The following is the detailed breakdown of the 'operating expenses – transportation' noted in the expense Summary above which relates to transporting costs associated with moving the Sunnyside Transformer.

Cost Type Description	2014 Actual (\$000's)
Materials	\$0.7
Contract Labour	\$764.6
<b>Total System Equipment and Maintenance</b>	<b>\$765.3</b>
<b>Consultants</b>	<b>\$58.6</b>
<b>Other Operating and Maintenance Costs</b>	<b>\$0.1</b>
<b>OPERATING COSTS (Transportation)</b>	<b>\$824.0</b>