SECTION 5.0

Cost of Service Rates

5.0 Cost of Service Rates

- 2 Under a COS model, a regulated entity is permitted to set rates that allow it the opportunity to
- 3 recover the costs of its regulated operations, including a fair rate of return on its investment
- 4 devoted to regulated operations.
- 5 This principle is consistent with what is expected to occur in a competitive market, where the
- 6 price of services trends towards the cost of providing them, including a fair return.
- 7 Cost of Service Methodology
- 8 In the December 23, 2014 Decision in the Matter of Enbridge Gas New Brunswick's ("EGNB")
- 9 Review of 2013 Regulatory Financial Statements/2015 Rate Application, the Board approved
- the Cost of Service Study as proposed by EGNB. EGNB used the same cost of service principles
- and processes for the purpose of the 2020 COS study.
- 12 Revenue Requirement
- 13 The revenue requirement provided in the 2020 Budget was used for the purpose of determining
- the distribution rates in the 2020 COS Model.
- 15 Allocators
- Allocators used in the 2020 COS study are consistent with those provided in support of the 2017
- 17 Rate Application. A copy of the Allocators is attached in Schedule 5.1 Allocators.

- 1 The results of the 2020 COS study can be found in Schedule 5.2 Cost of Service Model Data.
- COS Schedule 1 represents the results of the class cost of service study for 2020.
- COS Schedule 2 provides the summary of account functionalization.
- COS Schedule 3 summarizes the classification of the distribution function accounts.
- COS Schedule 4 provides the allocation of each account by classification and by rate class.
 - COS Schedule 5 provides a summary of the allocation factors by account and function.
- COS Schedule 6 provides a summary of the revenue requirement, revenue expected from proposed rates and the rates.

7

Schedule 5.1

Allocators

E - External Allocation Factors - based on direct knowledge from data in the utility's accounting and other records

I - Internal Allocation Factors - based on some combination of external allocation factors, previously directly assigned costs and other internal allocation factors.

1 - Internal Allocation Factors - based on Some combination	on of external allocation factors, previously diffectly assigned costs and other internal allocation factors.
Allocator Name	Description
Functional Allocators	
DIST	100% Functionalized to Distribution and is considered to be directly related to the Distribution System (E)
DIST_PT	based on Distribution Plant and has a Demand and a Customer component. Each component of Distribution Plant is allocated to either Demand or Customer or a combination of both and the overall total Distribution Plant allocation for Demand & Customer form the percentages used in this allocator (I)
LABOR	total labour amount, allocated between Distribution and Onsite. Based on a review of total O&M labour costs in each cost centre, labour was determined to be associated with either the Distribution or Onsite functions (I)
O&MXGAS	total operating expenses (less any gas related O&M i.e. gas nomination services), allocated between Distribution and Onsite based on a review of total O&M expenses to determine the drivers of expenditures within each cost centre (I)
ONSITE	100% Functionalized to Onsite, which refers to the costs associated with a customer on the system (onsite includes a portion of service lines, meters and regulators installed onsite at the customer's premises) (E)
PLANT	total amount of Distribution Plant, allocating 100% of the costs to Distribution (I)
RevReqxGas	total revenue requirement (less gas related revenue requirement), allocated to Distribution and Onsite based on the % of return on rate base & regulated expenses in each category (I)
Classification Allocators	
CUST	based on costs that vary with specific customer requirements, the number of customers, or both (such as meters and service lines) - (100% classified to Customer) (E)

Classification Allocators	
CUST	based on costs that vary with specific customer requirements, the number of customers, or both (such as meters and service lines) - (100% classified to Customer) (E)
DEMAND	based on costs associated with design day demand (100% classified to Demand) (E)
DISTLABOR	labour costs that are attributable to the distribution system, contains a Demand and Customer component (I)
DISTOnlyPT	based on the portion of Distribution Plant that is considered to be Demand driven (to meet design day demand). Includes mains, measurement & regulation assets (I)
DISTPT	based on Distribution Plant and has a Demand and a Customer component. Each component of Distribution Plant is allocated to either Demand or Customer or a combination of both and the overall total Distribution Plant allocation for Demand & Customer form the percentages used in this allocator (I)
MAINS	assumes 44% classification to Customer (to meet the minimum system requirements) and 56% classification to Demand (to meet peak demand needs) (E)
MAIN&SERVICE	based on the mains and services portion of Distribution Plant and contains a Demand and Customer component (I)

E - External Allocation Factors - based on direct knowledge from data in the utility's accounting and other records

I - Internal Allocation Factors - based on some combination of external allocation factors, previously directly assigned costs and other internal allocation factors.

Allocator Name	Description
RevReq_Dist	based on the portion of the revenue requirement that is driven by Distribution and contains a Demand and Customer component (I)
Demand Allocators	
Delivery_Rev	percentages are established based on the breakdown of forecasted distribution revenue by rate class (E)
DISTLABOR-D	labour costs that are considered to be attributed to the distribution system - includes only the Demand component based on a review of O&M labour costs (I)
DISTO&MXGAS-D	total O&M expenses that are considered to be driven by Distribution are allocated based on each expense group's allocators - includes only the Demand component (I)
DISTPT-D	based on the portion of Distribution Plant that is attributed to Demand (I)
MainsDemand	based on the Calculated peak design day - No amount allocated to Small General (E)
Peak	calculated peak design day (the 24-hour period where there is the maximum amount of system demand). Based on forecasted consumption with adjustments for forecasted weather (degree days) <i>(E)</i>
RATEBASE	based on total rate base, where each component of rate base is allocated to Distribution or Onsite based on the component's individual analysis. Overall, a percentage is allocated to each based on the sum of the components of rate base (I)
Customer Allocators	
Billing	Black & Veatch assumption based on prior client studies/experience. Allocator calculated using 2020 average number of customers with a weighting to account for differences in assumed billing costs between classes. Allocations based on interviews with billing, professional judgment and advice from Black & Veatch (E)
Bills_All	Black & Veatch assumption based on prior client studies/experience. Calculated by multiplying the average number of customers in the class by 12 (assumed number of bills per customer per year) (E)
Delivery_Rev	percentages are established based on the breakdown of forecasted distribution revenue by rate class (E)
DISTLABOR-C	labour costs that are considered to be attributed to the distribution system - includes only the Customer component based on a review of O&M labour costs (I)
DISTO&MXGAS-C	total O&M expenses that are considered Distribution driven are allocated to customer rate classes based on each expense group's allocators - includes only the Customer component (I)

E - External Allocation Factors - based on direct knowledge from data in the utility's accounting and other records

I - Internal Allocation Factors - based on some combination of external allocation factors, previously directly assigned costs and other internal allocation factors.

Allocator I	Name	Description

DISTPT-C	based on the portion of Distribution Plant that is attributed to Customer (I)
Incentives	based on incentive expenditures per rate class (E)
MainsCustomer	the average number of total customers in each rate class for 2020 (E)
Meter_Invest	the average cost per meter, multiplied by the average number of customers in each rate class (E)
MetersRead	expenses are calculated using average number of customers and incorporating a weighting, using Black & Veatch assumptions based on prior client studies/experience, to account for differences in assumed costs between classes. The weightings account for staff time and capital (E)
ONSITELABOR-C	labour costs that are considered to be attributed to Onsite - includes only the Customer component (I)
ONSITEO&MXGAS-C	total O&M expenses that are considered Onsite driven, allocated to customer rate classes based on each expense group's allocators (I)
RATEBASE	based on total rate base, where each component of rate base is allocated to Distribution or Onsite based on the components' individual analysis. Overall a percentage is allocated to each based on the sum of the components of rate base (I)
Service_Invest	the average cost per service multiplied by the average number of customers in each rate class (E)
TOTALPLANT	total amount of Distribution Plant, allocated to Distribution based on a Customer and Demand component (for each component of the Distribution Plant) (I)
Write-offs	based on the percentage of bad debt expense calculated for each rate class (E)

SCHEDULE 5.2

Cost of Service Model Data

Total Small General - Residential Mid General Large General Contract General Contract General Contract General Contract General Contract General Contract General Contract General Contract General Contract General	Allocation Industrial Contract General OPS
No. Small General Residential Small General Residential Nid General Large General Contract General Residential Contract General Residential Contract General Residential Contract General Contract G	OPS
No. Small General Residential Small General Residential Nid General Large General Contract General Residential Contract General Residential Contract General Residential Contract General Contract G	OPS
10 Description Code Dollars	Contract General OPS
12 I. GAS PLANT IN SERVICE 13 Franchises & Consents	
13 Franchises & Consents 401 0 0 0 0 0 14 Other Intangible Plant 402 0 0 0 0 0 15 Subtotal - INTANGIBLE ASSETS 401-402 0 0 0 0 0 16 Interpretation of the plant of the production PLANT 403-419 0	
14 Other Intangible Plant 402 0 0 0 0 0 15 Subtotal - INTANGIBLE ASSETS 401-402 0 0 0 0 0 16 B. PRODUCTION PLANT 17 B. PRODUCTION PLANT 403-419 0 0 0 0 0 19 Subtotal - PRODUCTION PLANT 403-419 0 0 0 0 0 20 2 0 0 0 0 0 0 20 2 0 0 0 0 0 0 21 C. STORAGE PLANT 440-459 0 0 0 0 0 23 Subtotal - STORAGE PLANT 440-459 0 0 0 0 0 24 0 0 0 0 0 0 0 25 D. TRANSMISSION PLANT 460-469 0 0 0 0 0 0	
15 Subtotal - INTANGIBLE ASSETS 401-402 0 0 0 0 0 0 0 0 16 16 17 B. PRODUCTION PLANT 18 Production Plant 403-419 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0
16 17 B. PRODUCTION PLANT 18 Production Plant 403-419 0 0 0 0 0 0 0 19 Subtotal - PRODUCTION PLANT 403-419 0 0 0 0 0 0 0 20 21 C. STORAGE PLANT 22 Storage Plant 440-459 0 0 0 0 0 0 0 23 Subtotal - STORAGE PLANT 440-459 0 0 0 0 0 0 0 24 25 D. TRANSMISSION PLANT 460-469 0 0 0 0 0 0 0	0 0
17 B. PRODUCTION PLANT 18 Production Plant 403-419 0 0 0 0 0 19 Subtotal - PRODUCTION PLANT 403-419 0 0 0 0 0 0 20 C. STORAGE PLANT 2 Storage Plant 440-459 0 0 0 0 0 0 23 Subtotal - STORAGE PLANT 440-459 0 0 0 0 0 0 24 25 D. TRANSMISSION PLANT 460-469 0 0 0 0 0 0	0 0
18 Production Plant 403-419 0<	
19 Subtotal - PRODUCTION PLANT 403-419 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
20	<u>0</u> <u>0</u>
21 C. STORAGE PLANT 22 Storage Plant 440-459 0 0 0 0 0 23 Subtotal - STORAGE PLANT 440-459 0 0 0 0 0 0 24 25 D. TRANSMISSION PLANT 460-469 0 0 0 0 0 0	0 0
22 Storage Plant 440-459 0 0 0 0 0 23 Subtotal - STORAGE PLANT 440-459 0 0 0 0 0 0 24 25 D. TRANSMISSION PLANT 460-469 0 0 0 0 0 0	
23 Subtotal - STORAGE PLANT 440-459 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0
24 25 D. TRANSMISSION PLANT 460-469 0 0 0 0 0	<u>0</u> <u>0</u> 0
25 D. TRANSMISSION PLANT 460-469 0 0 0 0	0 0
	0 0
	0 0
27 E. DISTRIBUTION PLANT	
28 Land and Land Rights 470 564,250 71,173 130,672 133,564 86,867	141,975 0
29 Structures and Improvements 472 0 0 0 0 0 0 0	0 0
30 Services 473 73,148,927 41,864,841 25,271,050 3,464,888 1,582,011	861,875 104,260
31 Regulators and Meter Installations 474 0 0 0 0 0 0 0	0 0
32 Mains-PL 475 85,155,493 23,116,618 28,078,878 20,796,654 13,127,426	0 35,917
33 Mains-ST 475 51,292,417 0 13,593,130 13,894,025 9,036,343	14,768,919 0
34 Compressor Equipment 476 0 0 0 0 0	0 0
35 Meas. & Reg. Stat. Equip General 477 16,831,771 2,123,104 3,897,980 3,984,265 2,591,271	4,235,151 0
36 Meters 478 25,809,030 4,194,560 17,186,439 2,726,071 875,557	755,496 70,906
37 Other Distribution Equipment 479 0 0 0 0 0	0 0
38 Development O&M 479 <u>114.901,733</u> <u>32,438,724</u> <u>40.069,021</u> <u>20.452,842</u> <u>12,407,966</u>	<u>9,437,241</u> <u>95,940</u>
39 Subtotal - DISTRIBUTION PLANT 470-479 367,703,621 103,809,018 128,227,172 65,452,310 39,707,442	30,200,657 307,022
40	
41 F. GENERAL PLANT	
42 Land and Land Rights 480 0 0 0 0 0	0 0
43 Structures and Improvements 482 107,201 31,373 31,946 18,544 12,185	12,977 176
44 Office Furniture and Equipment 483 186,322 54,528 55,524 32,231 21,178	22,555 306
45 Transportation Equipment 484 2,405,518 703,985 716,842 416,123 273,421 46 Heavy Work Equipment 485 0 0 0 0 0	291,196 3,951 0 0
46 Heavy Work Equipment 485 0 0 0 0 0 0 0 47 Tools & Work Equipment 486 1,966,904 575,622 586,135 340,249 223,567	238,100 3,231
47 Tools & Work Equipment 466 1,966,904 575,022 566,155 540,249 225,567 48 Equipment on Customers' Premises 487 0 0 0 0 0	0 0
49 Communication Structures & Equip 488 0 0 0 0 0	0 0
50 Computer Hardware & Software 490 4,004,897 1,172,049 1,193,455 692,795 455,214	484,806 6,579
51 Other General Equipment 489 0 0 0 0 0 0	0 0
52 Subtotal - GENERAL PLANT 480-490 8,670,842 2,537,557 2,583,901 1,499,943 985,565	1,049,633 14,243
53	1,010,000
54 TOTAL UTILITY PLANT 376,374,463 106,346,576 130,811,072 66,952,254 40,693,006	31,250,290 321,265
55	
56 II. DEPRECIATION RESERVE	
57 Intangible Plant 0 0 0 0 0	0 0
58 Production Plant 0 0 0 0 0	0 0
59 Local Storage Plant 0 0 0 0 0	0 0
60 Transmission Plant 0 0 0 0 0	0 0
61 Mains-PL 25,650,489 6,963,174 8,457,904 6,264,356 3,954,236	0 10,819
62 Mains-ST 13,025,748 0 3,451,986 3,528,398 2,294,786	3,750,578 0
63 Development O&M 37,294,904 10,528,989 13,005,638 6,638,601 4,027,388	3,063,148 31,140
64 Services 21,723,217 12,432,705 7,504,806 1,028,976 469,814	255,953 30,962
65 Meters 6,827,980 1,109,704 4,546,807 721,203 231,635	199,872 18,759
66 Distr Other 8,299,783 2,348,075 2,895,122 1,474,876 894,497	680,268 6,946

0				r		itato oi	40000		
7						٦	OTAL Class	Allocation	
8			Total						
9	<u>Account</u>	Account	Allocated	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
10	Description	Code	<u>Dollars</u>						
67	General Plant		3,174,804	929,119	946,088	549,200	360,862	384,320	5,215
68	TOTAL - DEPRECIATION RESERVE		115,996,925	34,311,766	40,808,349	20,205,611	12,233,218	8,334,140	103,841
69									
70	III. OTHER RATE BASE ITEMS						•	•	
71	Gas Storage Inventory		0	0	0	0	0	0	0
72 73	CWIP Customer Deposits		0	0	0	0	0	0	0
73 74	Franchise fee		0	0	0	0	0	0	0
75	Deferred development costs		0	0	0	0	0	0	0
76	Deferred carrying costs		0	0	0	0	0	0	0
77	Deferred equity offering costs		0	0	0	0	0	0	0
78	Term deposit		2,970,615	840,411	1,036,207	527,880	320,154	243,478	2,486
79	Deferral account		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
80 81	Total - OTHER RATE BASE ITEMS		2,970,615	840,411	1,036,207	527,880	320,154	243,478	2,486
82	IV. TOTAL RATE BASE (Excl. Working Ca		263,348,153	72,875,220	91,038,930	47,274,522	28,779,942	23,159,628	219,911
83	Working Capital	131	1.449.961	359,419	452.923	284,356	185,608	164,861	2,794
84	Working Gapital	131	1,445,501	000,410	402,020	207,000	100,000	104,001	2,754
85	V. TOTAL RATE BASE		264,798,114	73,234,639	91,491,853	47,558,879	28,965,550	23,324,490	222,705
86				· · · ·				<u> </u>	<u> </u>
87	I. OPERATION & MAINTENANCE EXPEN	1							
88	A. PRODUCTION EXPENSES								
89	1. Manufactured Gas Production								
90	Operation Supv and Engineering	610	0	0	0	0	0	0	0
91	Gas Wells	614	0	0	0	0	0	0	0
92		619	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
93	Subtotal - Production	610-619	0	0	0	0	0	0	0
94	Supervision	810	0	0	0	0	0	0	0
95	Gas Production Maintenance	814	<u>0</u>	0	0	<u>0</u>	0	<u>0</u>	0
96	Subtotal - O&M Accounts 617-618 Subtotal - Manufactured Gas Production	810-819	<u>0</u> 0	<u>0</u> 0	<u>0</u> 0	<u>0</u> 0	<u>0</u> 0	<u>0</u> 0	<u>0</u> 0
97 98	Subtotal - Manufactured Gas Production	610-819	U	U	Ü	U	U	U	U
99	Gas Supply Expenses								
100	Natural Gas Purchases	623	0	0	0	0	0	0	0
101	Gas Supply Operation	624	142,000	47,411	44,445	20,090	11,961	17,974	119
102	Natural Gas W/D from Storage	627-628	0	0	0	0	0	0	0
103	Gas Used for Other Util Operations	629	0	0	0	0	0	0	0
104	Other Gas Supply Expenses		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
105	Subtotal - PRODUCTION EXPENSES	623-629	142,000	47,411	44,445	20,090	11,961	17,974	119
106									
107	B. NATURAL GAS STORAGE, TERMINAI								
108	Storage Operation & Maintenance	640-859	0	0	0	0	0	0	0
109	Subtotal - NATURAL GAS STORAGE	640-859	0	0	0	0	0	0	0
110									_
111	C. TRANSMISSION EXPENSES	660-869	1,768,039	223,015	409,451	418,514	272,192	444,868	0
112	D. DIOTRIBUTION EVERNOSO								
113	D. DISTRIBUTION EXPENSES	670.070	4 000 000	240 474	404 405	240,000	400 000	404.070	4.005
114	Supervision	670-870	1,236,339	349,471	431,465	219,909	133,382	101,076	1,035 0
115 116	Load Dispatching Meter and Regulator Work	671 673-878	0	0	0	0	0	0	0
117	Service Work	674	0	0	0	0	0	0	0
118	Mains and Services	675-875	140,362	43,516	44,830	25,552	15,902	10.468	94
119	Compressor Equipment	676-876	0	43,310	44,030	23,332	13,302	0	0
120	Measuring and Regulation	677-877	1,119,114	141,161	259,170	264,907	172,289	281,587	0
121	Other Distribution Equipment	679-879	0	0	0	0	0	0	0
-	• •								

7				TOTAL Class Allocation					
8			Total				_		
9	<u>Account</u>	Account	Allocated	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
10	Description	Code	Dollars	reoldential			Contra	Contract Contrar	
122	Structures and Improvements	872	0	0	0	0	0	0	0
123	General Maintenance	884-889	2,934,667	858,842	874,527	507,659	333,567	355,251	4,821
124	Subtotal - DISTRIBUTION EXPENSES	670-889	<u>5,430,481</u>	1,392,991	1,609,992	1,018,027	<u>655,140</u>	748,382	<u>5,949</u>
125	Total - OPERATION & MAINTENANCE E>		7,198,520	<u>1,616,006</u>	2,019,443	1,436,542	927,331	1,193,249	<u>5,949</u>
126	II OALEO A MARKETINO								
127 128	II. SALES & MARKETING Supervision	700	827,071	233,496	288,420	147,221	89,313	67,930	691
129	Advertising - Natural Gas Promotion	700 701	352,133	99,413	122,797	62,681	38,026	28,922	294
130	Demonstration and Selling Exp	702	177,692	50,165	61,965	31,630	19,189	14,594	148
131	Revenue from Merchandising	703	0	0	0	0	0	0	0
132	Expense of Merchandising	704	0	0	0	0	0	0	0
133	Advertising - Other	705	58,550	16,530	20,418	10,422	6,323	4,809	49
134	Other Sales Promotion	709	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
135	Total - CUSTOMER ACCOUNTS EXPENS		1,415,447	399,605	493,601	251,954	152,851	116,255	1,182
136									
137	III. CUSTOMER SERVICE & INFORMATIC								
138	Operatin Supervision	710	144,980	101,172	38,101	4,353	1,088	109	157
139 140	Customers' Contracts and Orders	711 712	0 1,500	0 1,005	0 379	0 65	0 32	0 11	0 8
140	Meter Reading Customers' Billing and Accounting	712	623,238	401,187	151,087	17,262	43,154	4,315	6,233
142	Credit and Collection	714	023,230	401,107	131,007	0	43,134	4,515	0,233
143	Uncollectable Accounts	718	162,722	29,777	49,553	42,280	20,006	20,559	547
144	Other Customer Accounting	719	0	0	0	0	0	0	0
145	Total - CUSTOMER SERVICE & INFORM		932,440	533,142	239,119	63,959	64,280	24,994	6,946
146									
147	Total - CUSTOMER ACCOUNTS, SERVIC		2,347,887	932,747	732,720	315,913	217,131	141,249	8,127
148									
149	IV. ADMINISTRATIVE & GENERAL EXPE								
150	A desirate attraction 0. One and	704	0.000	4.750	4 700	4 000	000	700	40
151	Administrative & General Special Services	721 722	6,000 757,530	1,756 221,694	1,788 225,743	1,038 131,043	682 86.104	726 91,701	10 1.244
152 153	Insurance	723	757,530	221,094	223,743	131,043	00,104	91,701	0
154	Injuries & Damages	724	0	0	0	0	0	0	0
155	Employee Pensions and Benefits	725	2,419,362	708,036	720,967	418,518	274,995	292,872	3,974
156	Other Admin & Gen Expenses	728	3,704,170	1,084,040	1,103,838	640,773	421,032	448,402	6,085
157	Admin & Gen Expenses Transferred	729	(3,480,546)	(1,014,113)	(1,032,766)	(602,885)	(393,244)	(437,538)	<u>0</u>
158	Subtotal - O&M Accounts 721-729		3,406,516	1,001,413	1,019,570	588,487	389,569	396,163	11,313
159									
160	TOTAL - OPERATING EXPENSES (Excl [12,952,923	3,550,166	3,771,733	2,340,942	1,534,032	1,730,661	25,389
161	VI DEDDECIATION EVDENCE								
162 163	VI. DEPRECIATION EXPENSE	403	0	0	0	0	0	0	0
164	Intangible Plant Production Plant	403	0	0	0	0	0	0	0
165	Local Storage Plant	403	0	0	0	0	0	0	0
166	Transmission Plant	403	0	0	0	0	0	0	0
167	Mains-PL	404	1,389,151	377,104	458,054	339,258	214,149	0	586
168	Mains-ST	404	822,395	0	217,945	222,769	144,884	236,797	0
169	Development O&M	404	2,792,099	788,257	973,673	497,002	301,512	229,324	2,331
170	Services	404	1,299,379	743,665	448,902	61,548	28,102	15,310	1,852
171		404	2,170,679	352,785	1,445,473	229,277	73,639	63,541	5,964
172		404	484,501	136,783	168,957	86,243	52,320	39,794	405
173		404	650,506	190,373	193,850	112,529	73,939	78,746	1,069
174	Amort Ltd-Term Elect/Gas Plant Adjustment	404	3,967,141	1,119,992	1,383,438	706,163	428,402 0	325,834	3,312
175 176	Total - DEPRECIATION EXPENSE	403-404	<u>0</u> 13,575,852	<u>0</u> 3,708,959	<u>0</u> 5,290,291	<u>0</u> 2,254,789	0 1,316,948	<u>0</u> 989,345	<u>0</u> 15,518
170	TOTAL DELINEUM ENTENDE	403-404	10,010,002	3,100,939	J,23U,231	2,204,103	1,510,540	303,343	13,316

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Enbridge Gas New Brunswick 2020 COS Budget Rate Classes TOTAL Class Allocati

3						Nate Cia	13303		
7						Т	OTAL Class	Allocation	
8			Total						
9	Account	Account	Allocated	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
10	Description	Code	Dollars	Residential			General	Contract General	
177									
178	VII. TAXES OTHER THAN INCOME TAXE								
179	A. General Taxes								
180	Property Tax- Plant		1,274,518	314,566	399,035	309,639	196,433	54,399	446
181	Distribution Tax		0	0	0	0	0	0	0
182	Payroll related		0	0	0	0	0	0	0
183	Other taxes		0	0	0	0	0	0	0
184	Property Tax- Gas		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
185	Total Taxes Other Than Income Taxes	408	1,274,518	314,566	399,035	309,639	196,433	54,399	446
186									
187	B. Franchise and Revenue Taxes								
188	Gross Receipts Tax		0	0	0	0	0	0	0
189	GRT- Uncoll Rider		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
190	Subtotal- Franchise and Gross Receipts T	ŧ	0	0	0	0	0	0	0
191									
192	C. Income Tax Expense								
193	State Income Tax expense		0	0	0	0	0	0	0
194	Federal Income Tax expense		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
195	Subtotal- Income tax expense		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
196	Total- TAX EXPENSE		1,274,518	314,566	399,035	309,639	196,433	54,399	446
197									
198	TOTAL EXPENSES		27,945,293	7,621,103	9,505,504	4,925,460	3,059,374	2,792,379	41,473
199									
200	V. REVENUES at Present Rates								
201	Retail Revenue	520	44,999,618	8,234,726	13,703,479	11,692,166	5,532,482	5,685,426	151,339
202	Commercial Sales	521	0	0	0	0	0	0	0
203	Industrial Sales	522	0	0	0	0	0	0	0
204	Other Sales	529	190,623	34,883	58,049	49,529	23,436	24,084	641
	Late Payment Penalties	560	192,000	60,285	80,769	34,159	10,489	6,289	9
206	Revenue from Service Work	561	276,561	50,609	84,219	71,858	34,002	34,942	930
207	Transportation Revenue	570	0	0	0	0	0	0	0
208	Miscellaneous Operating Revenue	579	0	0	0	0	0	0	0
209	Other Revenue		61,771	11,304	18,811	16,050	7,594	7,804	208
210	Rent from Gas Ppty / Other Rev		540,564	<u>152,610</u>	188,508	96,222	<u>58,374</u>	44,398	<u>451</u>
211	Subtotal Gas Revenues, net		46,261,136	8,544,417	14,133,836	11,959,984	5,666,378	5,802,943	153,578
212									
213			0	0	0	0	0	0	0
214	Non-Operating Income		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0	<u>0</u>	<u>0</u>
215	Total Non-Oper Income		0	0	0	0	0	0	0
216	T		10.001.100	0.544.445	44400000	44.050.004	5 000 0 7 0	5 000 040	450 570
217	Total Revenue		46,261,136	8,544,417	14,133,836	11,959,984	5,666,378	5,802,943	153,578
218	T		07.045.000	7 004 400	0.505.504	4 005 400	0 050 074	0.700.070	44 470
219	Total Expenses		27,945,293	7,621,103	9,505,504	4,925,460	3,059,374	2,792,379	41,473
220	NET INCOME - (P		40.045.045	600.01=	4.000.00:	7.004.504	0.007.00:	0.040.504	440.400
221	NET INCOME at Present Rates		18,315,843	923,315	<u>4,628,331</u>	7,034,524	2,607,004	<u>3,010,564</u>	<u>112,106</u>
222	T W D D : .		6.9%	1.3%	5.1%		9.0%		50.3%
223	Tariff Revenue Requirements		46,199,365	8,533,113	14,115,025	11,943,934	5,658,783	5,795,139	153,371
224									

1				Enbridge Gas New Brunswick						
2				2020 COS Budget						
3						Rate CI				
7							TOTAL Class	Allocation		
8			Total	Creal Conoral			Contract	la di catala l		
9	<u>Account</u>	Account	Allocated	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	
10	Description	Code	<u>Dollars</u>							
225	SUMMARY		<u> </u>							
226	Revenues									
227	Gas revenues		46,261,136	8,544,417	14,133,836	11,959,984	5,666,378	5,802,943	153,578	
228	Non-operating income		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
229	Total revenues		46,261,136	8,544,417	14,133,836	11,959,984	5,666,378	5,802,943	153,578	
230	Onesation Frances									
231 232	Operating Expenses Production Expenses		142,000	47.411	44.445	20.090	11.961	17.974	119	
232	Natural Gas Storage, Terminaling & Proc.		142,000	47,411	44,445	20,090	0	17,974	0	
234	Transmission Expenses		1,768,039	223,015	409,451	418,514	272,192	444,868	0	
235	Distribution Expenses		5,430,481	1,392,991	1,609,992	1,018,027	655,140	748,382	<u>5,949</u>	
236	Total Operating Expenses		7,340,520	1,663,417	2,063,888	1,456,632	939,293	1,211,223	6,068	
237										
238	Customer Accounts, Services, & Sales Ex	ţ	2,347,887	932,747	732,720	315,913	217,131	141,249	8,127	
239	Administrative & General Expenses		3,406,516	1,001,413	1,019,570	588,487	389,569	396,163	11,313	
240	Depreciation Expense		13,575,852	3,708,959	5,290,291	2,254,789	1,316,948	989,345	15,518	
241	Taxes other than Income, GRT		1,274,518	<u>314,566</u>	399,035	309,639	<u>196,433</u>	<u>54,399</u>	<u>446</u>	
242	Total Other Expenses		20,604,772	5,957,685	7,441,616	3,468,829	2,120,081	1,581,156	35,405	
243	Income toy eynence		0	0	0	0	0	0	0	
244 245	Income tax expense Gross receipts tax expense		0	<u>0</u>	<u>0</u>	<u>0</u>	0	0	0	
245	Total expenses		27,945,293	7,621,103	9,505,504	4,925,460	3,059,374	2,792,379	41,473	
247	Total expenses		21,545,255	7,021,100	3,303,304	4,525,400	0,000,014	2,732,073	41,475	
248	NET INCOME at Present Rates		18,315,843	923,315	4,628,331	7,034,524	2,607,004	3,010,564	112,106	
249										
250	Total Rate Base		264,798,114	73,234,639	91,491,853	47,558,879	28,965,550	23,324,490	222,705	
251	Effective tax rate		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
252	Effective GRT Rate		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
253										
254	REVENUE REQUIREMENTS									
255										
256	Target ROR		7.51%	7.51%	7.51%	7.51%	7.51%	7.51%	7.51%	
257	Using Target for System		004 700 444	70.004.000	04 404 050	47 550 070	00 005 550	00 004 400	000 705	
258	Rate Base		264,798,114	73,234,639	91,491,853	47,558,879	28,965,550	23,324,490	222,705	
259			40.004.000	0.503.533	0.040.470	0.004.000	4 5 45 000	4 740 005	05.500	
260	-1 9 - 1		13,094,923	3,597,577	3,816,178	2,361,032	1,545,993	1,748,635	25,508	
261	Depreciation expense		13,575,852	3,708,959	5,290,291	2,254,789	1,316,948	989,345	15,518	
262	•		0	0	0	0	100 422	0	0	
263 264	Taxes other than Income, GRT		1,274,518	314,566 7,631,103	399,035	309,639 4 035 460	<u>196,433</u>	<u>54,399</u>	446	
265	Operating expenses to recover		27,945,293	7,621,103	9,505,504	4,925,460	3,059,374	2,792,379	41,473	
266	Torget Deturn on Data Book After toyen		10 004 002	E 400 E24	6 970 F42	2 571 414	2 175 156	1 751 510	16 704	
267	Target Return on Rate Base- After taxes		19,884,902	5,499,524	6,870,542	3,571,414	2,175,156	1,751,543	16,724	
268	Income taxes to recover	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Λ	
269	Subtotal- Rev Reg before GRT	0	47,830,194	13,120,627	16,376,046	8,496,874	5,234,529	4,543,922	58,197	
270	GRT needed	0	0	0	0,570,040	0,430,074	0,204,020	0	0	
271	TOTAL REVENUE REQUIREMENT		47,830,194	13,120,627	16,376,046	8,496,874	5,234,529	4,543,922	58,197	
							· ·		_	

COS Schedule 2 Enbridge Gas New Brunswick Page 1 of 6 2 2020 COS Budget Rate Classes

3						Rate Cla	asses		
7						FUNCTIONA	LIZATION		
8	Account	Account	Account	Allocation					
9	<u>Description</u>	Code	<u>Balance</u>	<u>Factor</u>	SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	<u>ONSITE</u>
10									
11	L CAS DI ANT IN SERVICE								
	I. GAS PLANT IN SERVICE	404	•	DIOT	•	•		•	
13		401	0	DIST	0	0	0	0	0
14	· ·	402	0	DIST	0	0	0	0	0
15	Subtotal - INTANGIBLE ASSETS	401-402	0		0	0	0	0	0
16	B. PRODUCTION PLANT								
		100 110	0	Mana	0	0	0	0	0
	Production Plant	403-419	<u>0</u> 0	None	<u>0</u> 0	<u>0</u> 0	<u>0</u> 0	<u>0</u> 0	<u>0</u> 0
19 20	Subtotal - PRODUCTION PLANT	403-419	U		U	Ü	0	Ü	0
21	C. STORAGE PLANT								
	Storage Plant	440-459	0	None	0	0	0	0	0
	Subtotal - STORAGE PLANT	440-459	<u>0</u> 0	None	<u>0</u> 0	<u>0</u> 0	<u>0</u> 0	<u>0</u> 0	<u>0</u> 0
24	Subtotal - STORAGE FLANT	440-439	U		U	U	U	U	U
	D. TRANSMISSION PLANT	460-469	0	TRANS	0	0	0	0	0
26		100 100	·		· ·	· ·	ŭ	ŭ	· ·
	E. DISTRIBUTION PLANT								
28		470	564,250	DIST	0	0	0	564,250	0
	Structures and Improvements	472	0	DIST	0	0	0	0	0
	Services	473	73,148,927	DIST	0	0	0	73,148,927	0
	Regulators and Meter Installations	474	73,140,327	DIST	0	0	0	73,140,327	0
	Mains-PL	475	85,155,493	DIST	0	0	0	85,155,493	0
	Mains-ST	475 475	51,292,417	DIST	0	0	0	51,292,417	0
	Compressor Equipment	476	0	DIST	0	0	0	0	0
	Meas. & Reg. Stat. Equip General	477	16,831,771	DIST	0	0	0	16,831,771	0
	Meters	477	25,809,030	DIST	0	0	0	25,809,030	0
37		479	25,609,030	DIST	0	0	0	25,609,030	0
	Development O&M	479.1	114,901,733	PLANT		<u>0</u>	<u>0</u>	114,901,733	-
39	•	479.1 470-479	367,703,621	PLANT	<u>0</u> 0	0	<u>u</u> 0	367,703,621	<u>0</u> 0
40	Subidial - DISTRIBUTION FLAINT	470-479	307,703,021		U	U	U	307,703,021	U
	F. GENERAL PLANT								
	Land and Land Rights	480	0	LABOR	0	0	0	0	0
	Structures and Improvements	482	107,201	LABOR	0	0	0	69,440	37,761
	Office Furniture and Equipment	483	186,322	LABOR	0	0	0	120,691	65,631
	Transportation Equipment	484	2,405,518	LABOR	0	0	0	1,558,185	847,334
	Heavy Work Equipment	485	2,405,516	LABOR	0	0	0	1,336,163	047,334
	Tools & Work Equipment	486	1,966,904	LABOR	0	0	0	1,274,070	692,834
48		487	1,966,904	LABOR	0	0	0	1,274,070	092,034
49		488	0	LABOR	0	0	0	0	0
50		490		LABOR	0	0	0		1,410,708
	Other General Equipment	490 489	4,004,897	LABOR				2,594,189	
	Subtotal - GENERAL PLANT	480-490	<u>0</u> 8,670,842	LADUR	<u>0</u> 0	<u>0</u> 0	<u>0</u> 0	<u>0</u> 5,616,574	<u>0</u> 3,054,268
53	Subidial - GENERAL PLANT	400-490	0,070,842		U	Ü	U	5,010,574	3,054,268
54	TOTAL UTILITY PLANT		376,374,463		0	0	0	373,320,195	3,054,268
55			0.0,0.7,700		O	Ü	O	0.0,020,100	5,557,200

COS Schedule 2 Enbridge Gas New Brunswick 2020 COS Budget Rate Classes Page 2 of 6 2

3						Rate Cla			
7				A.II		FUNCTIONA	LIZATION		
8	Account	Account	Account	Allocation					
9	<u>Description</u>	<u>Code</u>	<u>Balance</u>	<u>Factor</u>	SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	<u>ONSITE</u>
10 11									
56	II. DEPRECIATION RESERVE								
57	Intangible Plant		0	DIST	0	0	0	0	0
	Production Plant		0	None	0	0	0	0	0
59	Local Storage Plant		0	None	0	0	0	0	0
60	Transmission Plant		0	TRANS	0	0	0	0	0
	Mains-PL		25,650,489	DIST	0	0	0	25,650,489	0
	Mains-ST		13,025,748	DIST	0	0	0	13,025,748	0
			37,294,904	PLANT	0	0	0	37,294,904	0
64	•		21,723,217	DIST	0	0	0	21,723,217	0
	Meters		6,827,980	DIST	0	0	0	6,827,980	0
	Distr Other		8,299,783	DIST	0	0	0	8,299,783	0
67	General Plant		3,174,804	LABOR	0	<u>0</u>	<u>0</u>	2,056,492	1,118,311
68	TOTAL - DEPRECIATION RESERVE		115,996,925	LABOR	0	0	0	114,878,614	1,118,311
69	TOTAL BETTEOM THORT RESERVE		110,000,020		Ü	Ū	· ·	111,070,011	1,110,011
70	III. OTHER RATE BASE ITEMS								
71	Gas Storage Inventory		0	STOR	0	0	0	0	0
	CWIP		0	PLANT	0	0	0	0	0
73	Customer Deposits		0	DIST	0	0	0	0	0
	Franchise fee		0	DIST	0	0	0	0	0
75			0	STOR	0	0	0	0	0
76	Deferred carrying costs		0	PLANT	0	0	0	0	0
	Deferred equity offering costs		0	PLANT	0	0	0	0	0
78	Term deposit		2,970,615	DIST	0	0	0	2,970,615	0
79	Deferral account		<u>0</u>	PLANT	<u>0</u>	0	<u>0</u>	<u>0</u>	<u>0</u>
80	Total - OTHER RATE BASE ITEMS		2,970,615	1 27 11 11	0	0	0	2,970,615	0
81			_,,					=,0:0,0:0	
82	IV. TOTAL RATE BASE (Excl. Working (Capital)	263,348,153		0	0	0	261,412,196	1,935,957
83	Working Capital	131	<u>1,449,961</u>	O&MXGAS	0	0	0	931,415	518,547
84									
85	V. TOTAL RATE BASE		264,798,114		0	0	0	262,343,611	2,454,503
86									
		NSE							
88									
89	Manufactured Gas Production								
90	Operation Supv and Engineering	610	0	None	0	0	0	0	0
91	Gas Wells	614	0	None	0	0	0	0	0
92		619	<u>0</u>	None	<u>0</u>	0	<u>0</u>	0	<u>0</u>
93 94	Subtotal - Production	610-619 810	0	None	0	0	0	0	0 0
95	Supervision Gas Production Maintenance	814	<u>0</u>	None None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
96	Subtotal - O&M Accounts 617-618	810-819	<u>0</u> 0	None	0	<u>0</u> 0	<u>0</u>	<u>0</u> 0	<u>0</u> 0
97	Subtotal - Manufactured Gas Production	610-819	0		0	0	0	0	0
98	Cubicial Manadatarea Cae i Teadellon	010 010	· ·		Ü	Ü	· ·	· ·	Ü
99	Gas Supply Expenses								
100	Natural Gas Purchases	623	0	SUPP	0	0	0	0	0
101	Gas Supply Operation	624	142,000	DIST	0	0	0	142,000	0
102	Natural Gas W/D from Storage	627-628	0	SUPP	0	0	0	0	0
103	Gas Used for Other Util Operations	629	0	SUPP	0	0	0	0	0
104	Other Gas Supply Expenses		<u>0</u>	SUPP	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Enbridge Gas New Brunswick COS Schedule 2 2 2020 COS Budget Page 3 of 6 Rate Classes

3						Rate Cla	asses		
7						FUNCTIONA	LIZATION		
8	Account	Account	Account	Allocation					
9	<u>Description</u>	<u>Code</u>	<u>Balance</u>	<u>Factor</u>	SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	<u>ONSITE</u>
10									
11	Outroid PROPLICTION EXPENSES	000 000	4.40.000					440.000	
105	Subtotal - PRODUCTION EXPENSES	623-629	142,000		0	0	0	142,000	0
106	D MATURAL CAS STORAGE TERMIN	IALINO O DDOCECCE							
107	•			OLIDD				0	
	Storage Operation & Maintenance	640-859	0	SUPP	0	0	0	0	0
109	Subtotal - NATURAL GAS STORAGE	640-859	0		0	U	0	Ü	U
110	C. TRANSMISSION EXPENSES	660 960	4 760 000	DIST	0	0	0	1 700 000	0
111 112	C. TRANSMISSION EXPENSES	660-869	1,768,039	וטוט	U	U	U	1,768,039	U
113	D. DISTRIBUTION EXPENSES								
	Supervision	670-870	1,236,339	DIST	0	0	0	1 006 000	0
	Load Dispatching	671	1,230,339	DIST	0	0	0	1,236,339 0	0
	Meter and Regulator Work	673-878	0	DIST	0	0	0	0	0
	Service Work	674	0	DIST	0	0	0	0	0
	Mains and Services	675-875	140,362	DIST	0	0	0	140,362	0
	Compressor Equipment	676-876	140,302	DIST	0	0	0	140,302	0
120		677-877	1,119,114	DIST	0	0	0	1,119,114	0
121		679-879	0	DIST	0	0	0	1,119,114	0
122		872	0	DIST PT	0	0	0	0	0
	General Maintenance	884-889	2,934,667	LABOR	<u>0</u>	<u>0</u>	<u>0</u>	1,900,943	1,033,724
124		670-889	5,430,481	LABOR	0	0	0	4,396,757	1,033,724
	Total - OPERATION & MAINTENANCE I		7,198,520		0	0	0	6,164,796	1,033,724
126	Total Of Electricity a winding leaving Electricity	LAI LINOLO	7,100,020		O	O	· ·	0,104,730	1,000,724
	II. SALES & MARKETING								
	Supervision	700	827.071	ONSITE	0	0	0	0	827,071
	Advertising - Natural Gas Promotion	701	352,133	ONSITE	0	0	0	0	352,133
	Demonstration and Selling Exp	702	177,692	ONSITE	0	0	0	0	177,692
131	.	703	0	ONSITE	0	0	0	0	0
	Expense of Merchandising	704	0	ONSITE	0	0	0	0	0
	Advertising - Other	705	58,550	ONSITE	0	0	0	0	58,550
	Other Sales Promotion	709	0	ONSITE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
135	Total - CUSTOMER ACCOUNTS EXPEN	NSES	1,415,44 7		0	0	0	0	1,415,447
136									
137	III. CUSTOMER SERVICE & INFORMAT	TIONAL EXPENSES							
138	Operatin Supervision	710	144,980	ONSITE	0	0	0	0	144,980
139	Customers' Contracts and Orders	711	0	ONSITE	0	0	0	0	0
140	Meter Reading	712	1,500	ONSITE	0	0	0	0	1,500
141	Customers' Billing and Accounting	713	623,238	ONSITE	0	0	0	0	623,238
142	Credit and Collection	714	0	ONSITE	0	0	0	0	0
143	Uncollectable Accounts	718	162,722	ONSITE	0	0	0	0	162,722
144	Other Customer Accounting	719	0	ONSITE	0	0	0	0	0
145	Total - CUSTOMER SERVICE & INFORI	MATIONAL EXP.	932,440		0	0	0	0	932,440
146									
147	Total - CUSTOMER ACCOUNTS, SERV	ICES & SALES EXP	2,347,887		0	0	0	0	2,347,887

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Rate Classes

7						FUNCTIONA			
8	Account	Account	Account	Allocation		TONCTIONA	LIZATION		
9	Description	Code	Balance	<u>Factor</u>	SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	ONSITE
10	<u>Description</u>	<u>0000</u>	Dalarice	<u>i actor</u>	OOLLEL	OTORAGE	TRANSMISSION	DIGTRIDOTION	ONOTIL
11									
149	IV. ADMINISTRATIVE & GENERAL EXP	ENSES							
150									
151	Administrative & General	721	6,000	LABOR	0	0	0	3,887	2,113
152	•	722	757,530	LABOR	0	0	0	490,693	266,837
153		723	0	PLANT	0	0	0	0	0
	,	724	0	LABOR	0	0	0	0	0
155	Employee Pensions and Benefits	725	2,419,362	LABOR	0	0	0	1,567,152	852,210
156	Other Admin & Gen Expenses	728	3,704,170	LABOR	0	0	0	2,399,392	1,304,779
157	Admin & Gen Expenses Transferred	729	(3,480,546)	LABOR	<u>0</u>	<u>0</u>	0	(2,254,538)	(1,226,008)
158	Subtotal - O&M Accounts 721-729		3,406,516		0	0	0	2,206,585	1,199,931
159	TOTAL OPERATING EVENNES (Eval	Done Toy and Coo	10.050.000		0	0	0	0.274.204	4 E04 E40
	TOTAL - OPERATING EXPENSES (Excl	Depr, rax and Gas	12,952,923		U	U	U	8,371,381	4,581,542
161	VI DEBRECIATION EXPENSE								
	VI. DEPRECIATION EXPENSE	402.40	0	INTANC DT	0	0	0	0	0
163	8	403.10	0 0	INTANG_PT	0	0	0	0	0 0
	Production Plant	403.20	0	None None	0	0	0	0	0
165 166	Local Storage Plant Transmission Plant	403.30 403.40	0	TRANS	0	0	0	0	0
	Mains-PL	403.51	1,389,151	DIST	0	0	0	1,389,151	0
	Mains-ST	403.51	822,395	DIST	0	0	0	822,395	0
169		403.52	2,792,099	PLANT	0	0	0	2,792,099	0
	Services	403.52	1,299,379	DIST	0	0	0	1,299,379	0
	Meters	403.54	2,170,679	DIST	0	0	0	2,170,679	0
	Distr Other	403.55	484,501	DIST	0	0	0	484,501	0
173		403.60	650,506	LABOR	0	0	0	421,368	229,138
	Amort Ltd-Term Elect/Gas Plant	404.00	3,967,141	PLANT	0	0	0	3,967,141	0
	Adjustment	10 1.00	<u>0</u>	PLANT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	•	403-404	13,575,852		0	0	0	13,346,714	229,138
177			, ,		_	_	•		,
	VII. TAXES OTHER THAN INCOME TAX	ES							
179	A. General Taxes								
180	Property Tax- Plant		1,274,518	DIST	0	0	0	1,274,518	0
181	Distribution Tax		0	PLANT	0	0	0	, , , 0	0
182	Payroll related		0	LABOR	0	0	0	0	0
183	Other taxes		0	PLANT	0	0	0	0	0
184	Property Tax- Gas		<u>0</u>	STOR	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
185	Total Taxes Other Than Income Taxes	408	1,274,518		0	0	0	1,274,518	0
186									
187	B. Franchise and Revenue Taxes								
188	Gross Receipts Tax		0	REVENUE	0	0	0	0	0
189	GRT- Uncoll Rider		<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
190	Subtotal- Franchise and Gross Receipts T	ax	0		0	0	0	0	0
191									
	C. Income Tax Expense								
193	State Income Tax expense		0	Pre-Tax	0	0	0	0	0
194	•		<u>0</u>	Pre-Tax	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
195	•	_	0		0	0	0	0	0
196	Total- TAX EXPENSE	_	1,274,518		0	0	0	1,274,518	0
197	TOTAL EVENINES		07.04-005		=	_	=	00 101 01	1010
198	TOTAL EXPENSES		27,945,293		0	0	0	23,134,612	4,810,680

1					Enbri	dge Gas New Brunswick		COS Schedule 2
2						2020 COS Budget		Page 5 of 6
3						Rate Classes		
7						FUNCTIONALIZATION		
8	Account	Account	Account	Allocation				
9	<u>Description</u>	<u>Code</u>	<u>Balance</u>	<u>Factor</u>	SUPPLY	STORAGE TRANSMISSION DISTRIBUTION	<u>ONSITE</u>	
10								
11								
199								

COS Schedule 2 Enbridge Gas New Brunswick Page 6 of 6 2 2020 COS Budget

Rate Classes

7						FUNCTIONA	LIZATION		
8	Account	Account	Account	Allocation					
9	Description	Code	<u>Balance</u>	Factor	SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	ONSITE
10			·	<u> </u>					
11									
200									
201	Retail Revenue	520	44,999,618	RevReqxGas	0	0	0	40,286,227	4,713,391
202	Commercial Sales	521	0	RevReqxGas	0	0	0	0	0
203		522	0	RevReqxGas	0	0	0	0	0
204	Other Sales	529	190,623	RevReqxGas	0	0	0	170,657	19,966
205		560	192,000	RevReqxGas	0	0	0	171,889	20,111
206	Revenue from Service Work	561	276,561	RevReqxGas	0	0	0	247,593	28,968
207	Transportation Revenue	570	0	RevReqxGas	0	0	0	0	0
208	Miscellaneous Operating Revenue	579	0	RevReqxGas	0	0	0	0	0
209	Other Revenue		61,771	RevReqxGas	0	0	0	55,301	6,470
210	Rent from Gas Ppty / Other Rev		540,564	DIST_PT	<u>0</u>	<u>0</u>	<u>0</u>	<u>540,564</u>	<u>0</u>
211	Subtotal Gas Revenues, net		46,261,136		0	0	0	41,472,230	4,788,906
212									
213	Non-Operating Income		0	None	0	0	0	0	0
214	Non-Operating Income		<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
215	Total Non-Oper Income		0		0	0	0	0	0
216									
217	Total Revenue		46,261,136		0	0	0	41,472,230	4,788,906
218									
219	Total Expenses		27,945,293		0	0	0	23,134,612	4,810,680
220									
221	NET INCOME at Present Rates		<u>18,315,843</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>18,337,618</u>	(21,775)

Enbridge Gas New Brunswick COS Schedule 3 2020 COS Budget Page 1 of 5

1 2				_	020 COS Budget		
3					Rate Classes		
7				Classification			
8	Account	Account	DISTRIBUTION	Allocation		DISTRIBUTION	
9	<u>Description</u>	<u>Code</u>	<u>Dollars</u>	<u>Factor</u>	<u>Demand</u>	<u>Commodity</u>	<u>Customer</u>
10 11							
	Franchises & Consents	401	0	CUST	0	0	0
14		402	0	DEMAND	0	0	0
15	S .	401-402	0	DEIMARD	0	0	0
16	Cubicial IIII/IIIODEE /ICCE IC	401 402	o .		O	O	· ·
	B. PRODUCTION PLANT						
18		403-419	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>
19		403-419	0	140110	<u>0</u> 0	0	0
20	Subtotal - I NODGOTION I EAN	400-410	O .		O	O	O
	C. STORAGE PLANT						
22		440-459	0	None	0	<u>0</u>	0
23	9	440-459	<u>0</u> 0	None	<u>0</u> 0	<u>0</u>	<u>0</u> 0
24	Subtotal - STONAGE I LANT	440-433	0		U	U	U
	D. TRANSMISSION PLANT	460-469	0	None	0	0	0
26	D. TRANSMISSION LAN	400-403	O .	None	O	O	O
	E. DISTRIBUTION PLANT						
28		470	564,250	DEMAND	564,250	0	0
29	<u> </u>	472	0	DEMAND	0	0	0
	Services	473	73,148,927	CUST	0	0	73,148,927
31		474	73,140,927	DEMAND	0	0	73,140,927
	Mains-PL	475			-	0	
	Mains-FL Mains-ST	475 475	85,155,493	MAINS-PL	52,054,000	0	33,101,493
		475 476	51,292,417 0	DEMAND	51,292,417 0	0	0 0
	Compressor Equipment			DEMAND	-	~	
	Meas. & Reg. Stat. Equip General	477	16,831,771	DEMAND	16,831,771	0 0	0
	Meters	478	25,809,030	CUST	0		25,809,030
37	• •	479	0	DEMAND	-	0	0
38	•	479	114,901,733	DISTPT	<u>54,879,002</u>	<u>0</u>	60,022,731
39	Subtotal - DISTRIBUTION PLANT	470-479	367,703,621		175,621,441	0	192,082,180
40	E OFNEDAL DI ANT						
	F. GENERAL PLANT	400		DIOTI ADOD	•	•	
	Land and Land Rights	480	0	DISTLABOR	0	0	0
43	•	482	69,440	DISTLABOR	49,671	0	19,768
	Office Furniture and Equipment	483	120,691	DISTLABOR	86,332	0	34,359
45		484	1,558,185	DISTLABOR	1,114,593	0	443,591
46	, , ,	485	0	DISTLABOR	0	0	0
	Tools & Work Equipment	486	1,274,070	DISTLABOR	911,362	0	362,708
48	1. 1	487	0	DISTLABOR	0	0	0
49		488	0	DISTLABOR	0	0	0
50	•	490	2,594,189	DISTLABOR	1,855,663	0	738,526
51	• •	489	<u>0</u>	DISTLABOR	<u>0</u>	<u>0</u>	<u>0</u>
52	Subtotal - GENERAL PLANT	480-490	5,616,574		4,017,621	0	1,598,952
53							
54	TOTAL UTILITY PLANT		373,320,195		179,639,062	0	193,681,133
55							

Name	3					Rate Classes		
Description Code Dollars Factor Demand Commodity Customer	7				Classification			
10	8	Account	Account	DISTRIBUTION	Allocation		DISTRIBUTION	
10	9	<u>Description</u>	<u>Code</u>	<u>Dollars</u>	<u>Factor</u>	Demand	Commodity	Customer
		· · · · · · · · · · · · · · · · · · ·				<u> </u>		
57 Inlangible Plant 0		II DEDDECLATION DECEDICE						
58 Production Plant 0 None 0 0 0 59 Local Storage Plant 0 None 0 0 0 60 Transmission Plant 0 None 0 0 0 61 Mains-PL 25,650,489 MAINS-PL 15,679,676 0 9,970,813 62 Mains-ST 13,025,748 DEMAND 13,025,748 0 9,970,813 63 Development O&M 37,294,904 DISTPT 17,812,674 0 19,482,230 65 Meters 6,827,980 CUST 0 0 6,273,801 66 Distr Other 8,298,933 DISTONIPT 3,954,418 0 4,345,366 67 General Plant 2,2056,492 DISTONIPT 3,954,418 0 4,345,366 67 General Plant 2,2056,492 DISTONIPT 3,954,418 0 4,345,366 67 General Plant 2,2056,492 DISTONIPT 0 0 6,293,0508 67 General Plant 2,056,492 DISTONIPT 0 0 0 0 70 Light Charles Asset ITEMS 0 CUMP					DIOTET INT			•
Solit Coltage Plant		S .			_			
0 10 10 10 10 10 10 10								
61 Mains-PL 25,650,489 MAINS-PL 15,679,676 0 9,970,813 26 Mains-ST 13,025,748 DEMAND 13,025,748 0 9,970,813 63 Development O&M 37,294,904 DISTPT 17,812,674 0 19,482,230 64 Services 6,827,980 CUST 0 0 2,1723,217 55 Meters 6,827,980 DISTONIPT 3,954,418 0 4,345,366 66 Distr Other 2,056,492 DISTLABOR 14,710,40 0 585,452 67 General Plant 2,056,492 DISTLABOR 14,710,40 0 585,452 68 TOTAL - DEPRECIATION RESERVE 114,878,614 0 1,943,556 0 62,935,058 69 III. OTHER RATE BASE ITEMS 0 COMMODITY 0<		•						
62 Mains-ST 13,025,748 DEMAND 13,025,748 0 21,723,217 0 0 0 21,723,217 0 0 6,827,980 CUST 0 0 6,827,980 0 0 6,827,980 0 0 6,827,980 0 0 6,827,980 0 0 4,345,366 66 0 0 1,4345,366 67 General Plant 2,056,492 DISTABOR 1,471,040 0 5,854,522 68 10 1,471,040 0 5,854,522 68 10 1,471,040 0 5,854,522 68 10 1,471,040 0 6,2935,058 69 1 1,71,040 0 6,2935,058 69 1,111,040 0 0 0 0 0 0 0 0 0 0						ū		ŭ
63 Development O&M 37,294,904 DISTPT 17,812,674 0 19,482,230 64 Services 21,723,217 CUST 0 0 6,287,980 65 Meters 6,827,980 DISTONIPT 3,954,418 0 4,345,366 66 General Plant 2,056,492 DISTLABOR 1,471,040 0 682,935,058 69 TOTAL - DEPRECIATION RESERVE 114,878,614 51,943,556 0 62,935,058 69 TOTAL - DEPRECIATION RESERVE 114,878,614 51,943,556 0 62,935,058 69 TOTAL - DEPRECIATION RESERVE 114,878,614 51,943,556 0 62,935,058 69 TOTAL - DEPRECIATION RESERVE 114,878,614 0 0 62,935,058 69 TOTAL - DEPRECIATION RESERVE 114,878,614 0				, ,				9,970,813
64 Services 21,723,217 CUST 0 0 21,723,217 CUST 0 0 6,827,980 CUST 0 0 0 6,827,980 CUST 0 0 0 6,827,980 CUST 0 0 0 0 0 0 0 0 0	62	Mains-ST		13,025,748	DEMAND	13,025,748	~	0
65 Meters 6,827,980 CUST 0 6,827,980 66 Distr Other 8,299,783 DISTONIPF 3,954,418 0 4,345,366 67 General Plant 2,056,492 DISTLABOR 1,471,040 0 588,452 68 TOTAL - DEPRECIATION RESERVE 114,878,614 51,943,556 0 62,935,058 69 TOTAL - DEPRECIATION RESERVE 114,878,614 51,943,556 0 62,935,058 69 TOTAL - DEPRECIATION RESERVE 114,878,614 51,943,556 0 62,935,058 69 TOTAL - DEPRECIATION RESERVE 114,878,614 51,943,556 0 62,935,058 69 TOTAL RATE BASE ITEMS 0 DISTONIPT 0 0 0 0 70 Deferred development costs 0 DISTONIPT 0	63	Development O&M		37,294,904	DISTPT	17,812,674		19,482,230
66 Distr Other 8,299,783 DISTOnlyPT 3,954,418 0 4,345,366 67 General Plant 2,056,492 DISTLABOR 1,147,040 0 0 585,452 68 TOTAL - DEPRECIATION RESERVE 114,878,614 5 51,943,556 0 0 62,935,058 69 ***********************************	64	Services		21,723,217	CUST	0	0	21,723,217
67 General Plant 2,056,492 DISTLABOR 1,471,040 0 5,88,452 68 TOTAL - DEPRECIATION RESERVE 114,878,614 51,943,556 0 62,935,058 69 70 III. OTHER RATE BASE ITEMS 0 COMMODITY 0 0 0 0 0 0 0 0 0	65	Meters		6,827,980	CUST	0	0	6,827,980
114,878,614 51,943,556 0 62,935,058 69 70 114,878,614 51,943,556 0 62,935,058 69 70 111.0 114,878,614 51,943,556 0 62,935,058 69 70 111.0 114,878,614 51,943,556 0 62,935,058 69 70 111.0 114,878,614 51,943,556 0 62,935,058 69 70 111.0 114,878,614 70 70 70 70 70 70 70 7	66	Distr Other		8,299,783	DISTOnlyPT	3,954,418	0	4,345,366
114,878,614 51,943,556 0 62,935,058 69 70 114,878,614 51,943,556 0 62,935,058 69 70 111.0 114,878,614 51,943,556 0 62,935,058 69 70 111.0 114,878,614 51,943,556 0 62,935,058 69 70 111.0 114,878,614 51,943,556 0 62,935,058 69 70 111.0 114,878,614 70 70 70 70 70 70 70 7	67	General Plant		<u>2,056,492</u>	DISTLABOR	1,471,040	<u>0</u>	585,452
To III. OTHER RATE BASE ITEMS	68	TOTAL - DEPRECIATION RESERVE		114,878,614		51,943,556		62,935,058
To a Storage Inventory	69							
72 CWIP 0 DISTONIPPT 0 O 0 73 Customer Deposits 0 CUST 0 0 74 Franchise fee 0 DISTONIPPT 0 0 75 Deferred development costs 0 COMMODITY 0 0 76 Deferred carrying costs 0 DISTONIPPT 0 0 77 Deferred equity offering costs 0 DISTONIPPT 0 0 78 Term deposit 2,970,615 DISTONIPPT 0 0 79 Deferred account 0 DISTONIPPT 1,415,344 0 1,555,271 80 Total - OTHER RATE BASE ITEMS 2,970,615 DISTONIPPT 0 0 0 80 Total - OTHER RATE BASE (Excl. Working Caj 2,970,615 1,415,344 0 1,555,271 81 V. TOTAL RATE BASE (Excl. Working Caj 261,412,196 129,110,851 0 132,301,345 83 Working Capital 131 931,415 DISTO&MXGAS 721,376 0 132,511,384 85 V. TOTAL RATE BASE 262,343,611 129,832,227 0 132,511,384 86 V. TOTAL RATE BASE	70	III. OTHER RATE BASE ITEMS						
72 CWIP 0 DISTONIPPT 0 O 0 73 Customer Deposits 0 CUST 0 0 74 Franchise fee 0 DISTONIPPT 0 0 75 Deferred development costs 0 COMMODITY 0 0 76 Deferred carrying costs 0 DISTONIPPT 0 0 77 Deferred equity offering costs 0 DISTONIPPT 0 0 78 Term deposit 2,970,615 DISTONIPPT 0 0 79 Deferred account 0 DISTONIPPT 1,415,344 0 1,555,271 80 Total - OTHER RATE BASE ITEMS 2,970,615 DISTONIPPT 0 0 0 80 Total - OTHER RATE BASE (Excl. Working Caj 2,970,615 1,415,344 0 1,555,271 81 V. TOTAL RATE BASE (Excl. Working Caj 261,412,196 129,110,851 0 132,301,345 83 Working Capital 131 931,415 DISTO&MXGAS 721,376 0 132,511,384 85 V. TOTAL RATE BASE 262,343,611 129,832,227 0 132,511,384 86 V. TOTAL RATE BASE	71	Gas Storage Inventory		0	COMMODITY	0	0	0
73 Customer Deposits 0 CUST 0 0 74 Franchise fee 0 DISTOnIyPT 0 0 0 75 Deferred development costs 0 COMMODITY 0 0 0 76 Deferred carrying costs 0 DISTONIYPT 0 0 0 77 Deferred equity offering costs 2,970,615 DISTONIYPT 1,415,344 0 1,555,271 78 Term deposit 2,970,615 DISTONIYPT 1,415,344 0 1,555,271 80 Total - OTHER RATE BASE ITEMS 2,970,615 10STONIYPT 1,415,344 0 1,555,271 81 V. TOTAL RATE BASE (Excl. Working Caj 261,412,196 129,110,851 0 132,301,345 83 Working Capital 131 931,415 DISTO&MXGAS 721,376 0 132,511,384 85 V. TOTAL RATE BASE 262,343,611 129,832,227 0 132,511,384 86 1. OPERATION & MAINTENANCE EXPENSE 5 5				0	DISTOnlyPT			0
74 Franchise fee 0 DISTOnlyPT 0 0 0 75 Deferred development costs 0 COMMODITY 0 0 0 76 Deferred carrying costs 0 DISTOPPT 0 0 0 77 Deferred equity offering costs 0 DISTONlyPT 0 0 0 78 Term deposit 2,970,615 DISTONlyPT 1,415,344 0 1,555,271 79 Deferral account 0 DISTONLYPT 0 0 0 0 80 Total - OTHER RATE BASE ITEMS 2,970,615 DISTONLYPT 0 0 1,555,271 81 Total - OTHER RATE BASE ITEMS 2,970,615 DISTONLYPT 0 0 1,555,271 82 IV. TOTAL RATE BASE (Excl. Working Caj 261,412,196 129,110,851 0 132,301,345 83 Working Capital 131 931,415 DISTO&MXGAS 721,376 0 132,511,384 86 V. TOTAL RATE BASE 262,343,	73	Customer Deposits			•	0	0	
To Deferred development costs 0 COMMODITY 0 0 0 0 0 0 0 0 0		•				0		
76 Deferred carrying costs 0 DISTPT 0 0 0 77 Deferred equity offering costs 0 DISTOnlyPT 0 0 0 78 Term deposit 2,970,615 DISTOnlyPT 1,415,344 0 1,555,271 79 Deferral account 0 DISTPT 0 0 0 0 80 Total - OTHER RATE BASE ITEMS 2,970,615 DISTONLYPT 1,415,344 0 1,555,271 81 IV. TOTAL RATE BASE (Excl. Working Cat 261,412,196 129,110,851 0 132,301,345 83 Working Capital 131 931,415 DISTO&MXGAS 721,376 0 210,039 84 V. TOTAL RATE BASE 262,343,611 129,832,227 0 132,511,384 86 I. OPERATION & MAINTENANCE EXPENIX 8 A. PRODUCTION EXPENSES 8 1. Manufactured Gas Production 0 0 0 90 Operation Supv and Engineering 610 0 None 0 0 0					•			
77 Deferred equity offering costs 0 DISTONIYPT		•				-	-	
78 Term deposit 2,970,615 DISTOnIyPT 1,415,344 0 1,555,271 79 Deferral account 0 DISTPT 0 1,555,271 0 1,555,271 0 1,555,271 0 1,555,271 0 132,301,345 0 129,110,851 0 132,301,345 0 210,039 0 0 210,039 0 0 210,039 0 0 0 210,039 0 0 0 0 0 0 0 0 0 0 132,301,345 0 0 0 132,301,345 0 0 0 0 132,511,384 0 0 0 0 132,511,384 0 0								-
Total - OTHER RATE BASE ITEMS 2,970,615 1,415,344 0 1,555,271					•	ŭ	~	ŭ
Total - OTHER RATE BASE ITEMS 2,970,615 1,415,344 0 1,555,271 81 82 IV. TOTAL RATE BASE (Excl. Working Cat 261,412,196 129,110,851 0 132,301,345 83 Working Capital 131 931,415 DISTO&MXGAS 721,376 0 210,039 84 85 V. TOTAL RATE BASE 262,343,611 129,832,227 0 132,511,384 86 87 I. OPERATION & MAINTENANCE EXPENSE 84 R. PRODUCTION EXPENSES 89 1. Manufactured Gas Production 610 0 None 0 0 0 0 0 0 0 0 0		•		· · ·	•			1,000,271
81				-	DIOTI			1 555 271
10 10 10 10 10 10 10 10		Total - OTTEN NATE BASE ITEMS		2,370,013		1,710,077	O	1,000,271
83 Working Capital 131 931,415 DISTO&MXGAS 721,376 0 210,039 84 85 V. TOTAL RATE BASE 262,343,611 129,832,227 0 132,511,384 86 87 I. OPERATION & MAINTENANCE EXPENS 88 A. PRODUCTION EXPENSES 89 1. Manufactured Gas Production 90 Operation Supv and Engineering 610 0 None 0 0 0 91 Gas Wells 614 0 None 0 0 0 92 Other Gas Production 619 0 None 0 0 0 93 Subtotal - Production 610-619 0 None 0 0 0 94 Supervision 810 0 None 0 0 0		IV TOTAL PATE BASE (Evol Working Car		261 412 106		120 110 851	0	132 301 3/15
84 262,343,611 129,832,227 0 132,511,384 86 1. OPERATION & MAINTENANCE EXPENS 87 I. OPERATION & MAINTENANCE EXPENS 88 A. PRODUCTION EXPENSES 89 1. Manufactured Gas Production 90 Operation Supv and Engineering 610 0 None 0 0 0 91 Gas Wells 614 0 None 0 0 0 92 Other Gas Production 619 0 None 0 0 0 93 Subtotal - Production 610-619 0 None 0 0 0 94 Supervision 810 0 None 0 0 0		, , , , , , , , , , , , , , , , , , , ,	121		DISTORMYCAS			, ,
85 V. TOTAL RATE BASE 262,343,611 129,832,227 0 132,511,384 86 I. OPERATION & MAINTENANCE EXPENS 87 I. OPERATION EXPENSES I. Manufactured Gas Production V. TOTAL RATE BASE V. TOTAL RATE BASE V. TOTAL RATE BASE V. TOTAL RATE BASE 0 132,511,384 87 I. OPERATION & MAINTENANCE EXPENS V. TOTAL RATE BASE V. TOTAL RATE BASE V. TOTAL RATE BASE 0 132,511,384 88 I. OPERATION & MAINTENANCE EXPENS V. TOTAL RATE BASE V. TOTAL RATE BASE V. TOTAL RATE BASE V. TOTAL RATE BASE 0 132,511,384 810 None None 0 0 0 0 80 Operation Supration Supration 610 0 None 0 0 0 90 Other Gas Production 619 0 None 0 0 0 92 Other Gas Production 610-619 0 None 0 0 0 93 Supervision 810 0 None 0 0 0		Working Capital	131	931,415	DISTORIVIAGAS	121,310	U	210,039
86 87 I. OPERATION & MAINTENANCE EXPENS 88 A. PRODUCTION EXPENSES 89 1. Manufactured Gas Production 90 Operation Supv and Engineering 610 0 None 0 0 0 91 Gas Wells 614 0 None 0 0 0 92 Other Gas Production 619 0 None 0 0 0 93 Subtotal - Production 610-619 0 None 0 0 0 94 Supervision 810 0 None 0 0 0 0		V TOTAL DATE DAGE		202 242 044		400 000 007	0	100 511 001
87 I. OPERATION & MAINTENANCE EXPENS 88 A. PRODUCTION EXPENSES 89 1. Manufactured Gas Production 90 Operation Supv and Engineering 610 0 None 0 0 0 91 Gas Wells 614 0 None 0 0 0 92 Other Gas Production 619 0 None 0 0 0 93 Subtotal - Production 610-619 0 None 0 0 0 94 Supervision 810 0 None 0 0 0 0		V. TOTAL RATE BASE		262,343,611		129,832,221	U	132,511,384
88 A. PRODUCTION EXPENSES 89 1. Manufactured Gas Production 90 Operation Supv and Engineering 610 0 None 0 0 0 91 Gas Wells 614 0 None 0 0 0 92 Other Gas Production 619 0 None 0 0 0 93 Subtotal - Production 610-619 0 0 0 0 0 94 Supervision 810 0 None 0 0 0 0		L ODEDATION & MAINTENANCE EVDEN						
89 1. Manufactured Gas Production 90 Operation Supv and Engineering 610 0 None 0 0 0 91 Gas Wells 614 0 None 0 0 0 92 Other Gas Production 619 0 None 0 0 0 93 Subtotal - Production 610-619 0 None 0 0 0 94 Supervision 810 0 None 0 0 0	-							
90 Operation Supv and Engineering 610 0 None 0 0 0 91 Gas Wells 614 0 None 0 0 0 92 Other Gas Production 619 0 None 0 0 0 93 Subtotal - Production 610-619 0 0 0 0 94 Supervision 810 0 None 0 0 0								
91 Gas Wells 614 0 None 0 0 92 Other Gas Production 619 0 None 0 0 0 93 Subtotal - Production 610-619 0 0 0 0 0 94 Supervision 810 0 None 0 0 0				_		_	_	_
92 Other Gas Production 619 0 None 0 0 0 93 Subtotal - Production 610-619 0 0 0 0 94 Supervision 810 0 None 0 0 0								
93 Subtotal - Production 610-619 0 0 0 0 94 Supervision 810 0 None 0 0 0								
94 Supervision 810 0 None 0 0 0					None			
	95	Gas Production Maintenance	814	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>
96 Subtotal - O&M Accounts 617-618 810-819 0 0 0 0								
97 Subtotal - Manufactured Gas Production 610-819 0 0 0 0		Subtotal - Manufactured Gas Production	610-819	0		0	0	0
98	98							

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Enbridge Gas New Brunswick 2020 COS Budget

2				20	020 COS Budget		
3					Rate Classes		
7				Classification			
8	Account	Account	DISTRIBUTION	Allocation		DISTRIBUTION	
9	<u>Description</u>	<u>Code</u>	<u>Dollars</u>	<u>Factor</u>	<u>Demand</u>	Commodity	Customer
10							
11 99	Gas Supply Expenses						
100	Natural Gas Purchases	623	0	None	0	0	0
101	Gas Supply Operation	624	142,000	DISTPT	67,822	0	74,178
	Natural Gas W/D from Storage	627-628	0	None	07,022	0	0
	G	629	0	None	0	0	0
103	Other Gas Supply Expenses	023	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>
	Subtotal - PRODUCTION EXPENSES	623-629	142,000	None	67,822	0	74,178
106	Subtotal - 1 NODOG HON EXI ENGLG	020-023	142,000		07,022	O	74,170
107	B. NATURAL GAS STORAGE, TERMINAL						
108	Storage Operation & Maintenance	640-859	0	None	0	0	0
100	Subtotal - NATURAL GAS STORAGE	640-859	0	None	0	0	0
110	Subtotal - NATOTAL GAS STOTAGE	0-10-000	· ·		O	O	O
111	C. TRANSMISSION EXPENSES	660-869	1,768,039	DEMAND	1,768,039	0	0
112	o. Transmoord Ext Ended	000 000	1,7 00,000	DEIW WID	1,100,000	· ·	Ŭ
	D. DISTRIBUTION EXPENSES						
	Supervision	670-870	1,236,339	DISTOnlyPT	589,051	0	647,287
	Load Dispatching	671	0	None	0	0	0 ,201
	· · · · · · · · · · · · · · · · · · ·	673-878		MAIN&SERVICE	0	0	0
117	Service Work	674	0	DEMAND	0	0	0
	Mains and Services	675-875		MAIN&SERVICE	69,209	0	71,153
		676-876	0	DEMAND	03,203	0	71,133
120		677-877	1,119,114	DEMAND	1,119,114	0	0
121	Other Distribution Equipment	679-879	1,113,114	DEMAND	0	0	0
	Structures and Improvements	872	0	DISTOnlyPT	0	0	0
123	•	884-889	1,900,943	DISTLABOR	1,359,773	<u>0</u>	541,169
123	Subtotal - DISTRIBUTION EXPENSES	670-889	4,396,757	DIOTEADOR	3,137,147	0	1,259,610
125	Total - OPERATION & MAINTENANCE EX	010-003	6,164,796		4,905,186	0	1,259,610
126	TOTAL - OF ENATION & WAINTENANCE EX		0,104,790		4,903,100	U	1,239,010
	II. SALES & MARKETING						
128		700	0	None	0	0	0
129	Advertising - Natural Gas Promotion	701	0	None	0	0	0
130		702	0	None	0	0	0
131	Revenue from Merchandising	703	0	CUST	0	0	0
	Expense of Merchandising	704	0	CUST	0	0	0
	•	705	0	None	0	0	0
134	and the second s	709		None			
135	Total - CUSTOMER ACCOUNTS EXPENS	709	<u>0</u> 0	None	<u>0</u> 0	<u>0</u> 0	<u>0</u> 0
136	Total - COSTOWER ACCOUNTS EXPENS		O		U	U	U
	III. CUSTOMER SERVICE & INFORMATIC						
	Operatin Supervision	710	0	CUST	0	0	0
	Customers' Contracts and Orders	710	0	CUST	0	0	0
	Meter Reading	712	0	CUST	0	0	0
	Customers' Billing and Accounting	712	0	CUST	0	0	0
	Credit and Collection	713	0	CUST	0	0	0
	Uncollectable Accounts	718	0	CUST	0	0	0
	Other Customer Accounting	716 719	0	CUST	0	0	0
	Total - CUSTOMER SERVICE & INFORMA	710	0	0001	0	0	0
143	TOTAL - COSTOWILK SERVICE & INFORME		0		U	U	U

3		Rate Classes									
7				Classification							
8	Account	Account	DISTRIBUTION	Allocation		DISTRIBUTION					
9	<u>Description</u>	<u>Code</u>	<u>Dollars</u>	<u>Factor</u>	<u>Demand</u>	<u>Commodity</u>	<u>Customer</u>				
10 11											
146											
147	Total - CUSTOMER ACCOUNTS, SERVIC		0		0	0	0				
148	·										
149	IV. ADMINISTRATIVE & GENERAL EXPER										
150											
151	Administrative & General	721	3,887	DISTLABOR	2,780	0	1,106				
152	Special Services	722	490,693	DISTLABOR	351,000	0	139,693				
153	Insurance	723	0	DISTPT	0	0	0				
154	Injuries & Damages	724	0	DISTLABOR	0	0	0				
155	Employee Pensions and Benefits	725	1,567,152	DISTLABOR	1,121,008	0	446,144				
156		728	2,399,392	DISTLABOR	1,716,322	0	683,070				
157	Admin & Gen Expenses Transferred	729	(2,254,538)	DISTLABOR	(1,612,706)	<u>0</u>	(641,832)				
158	Subtotal - O&M Accounts 721-729		2,206,585		1,578,404	0	628,181				
159											
160	TOTAL - OPERATING EXPENSES (Excl D		8,371,381		6,483,590	0	1,887,791				
161											
162	VI. DEPRECIATION EXPENSE										
163	Intangible Plant	403	0	DISTPT_INT	0	0	0				
164	Production Plant	403	0	None	0	0	0				
165	Local Storage Plant	403	0	None	0	0	0				
166	Transmission Plant	403	0	None	0	0	0				
167	Mains-PL	404	1,389,151	MAINS-PL	849,163	0	539,988				
168	Mains-ST	404	822,395	DEMAND	822,395	0	0				
169	Development O&M	404	2,792,099	DISTPT	1,333,554	0	1,458,546				
170	Services	404	1,299,379	CUST	0	0	1,299,379				
171	Meters	404	2,170,679	CUST	0	0	2,170,679				
172	Distr Other	404	484,501	DISTPT	231,406	0	253,095				
173	General Plant	404	421,368	DISTLABOR	301,411	0	119,957				
174	Amort Ltd-Term Elect/Gas Plant	404	3,967,141	DISTPT	1,894,773	0	2,072,368				
175	Adjustment		<u>0</u>	DISTPT	<u>0</u>	<u>0</u>	<u>0</u>				
176	Total - DEPRECIATION EXPENSE	403-404	13,346,714		5,432,701	0	7,914,012				
177											
178	VII. TAXES OTHER THAN INCOME TAXE:										
179											
180	Property Tax- Plant		1,274,518	PropertyTax	863,130	0	411,388				
181			0	DISTPT	0	0	0				
182	Payroll related		0	DISTLABOR	0	0	0				
183			0	DISTPT	0	0	0				
184	, ,		<u>0</u>	COMMODITY	<u>0</u>	<u>0</u>	<u>0</u>				
185	Total Taxes Other Than Income Taxes	408	1,274,518		863,130	0	411,388				
186											
	B. Franchise and Revenue Taxes										
188	•		0	CUST	0	0	0				
	GRT- Uncoll Rider		<u>0</u>	CUST	<u>0</u>	<u>0</u>	<u>0</u>				
190	Subtotal- Franchise and Gross Receipts Ta		0		0	0	0				

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Enbridge Gas New Brunswick 2020 COS Budget

. !				•	Gas New Druns					
2				2	020 COS Budget					
3			Rate Classes							
7				Classification						
8	Account	Account	DISTRIBUTION	Allocation		DISTRIBUTION				
9	<u>Description</u>	<u>Code</u>	<u>Dollars</u>	<u>Factor</u>	<u>Demand</u>	<u>Commodity</u>	<u>Customer</u>			
10 11										
	C. Income Tax Expense									
193	•		0	PreTax-DIST	0	0	0			
194			<u>0</u>	PreTax-DIST	<u>0</u>	<u>0</u>	<u>0</u>			
195	Subtotal- Income tax expense		0	TICTUX DICT	0	0	0			
196	Total- TAX EXPENSE		1,274,518	-	863,130	0	411,388			
197	Total Trix Ext Elioe		1,274,010	-	000,100		411,000			
198	TOTAL EXPENSES		23,134,612		12,847,243	0	10,287,369			
199	TOTAL EXI ENGLO		20,104,012		12,041,240	O	10,207,000			
200	V. REVENUES at Present Rates									
201	Retail Revenue	520	40,286,227	RevReq_Dist	21,252,277	0	19,033,950			
	Commercial Sales	521	0	RevReq_Dist	0	0	0			
203		522	0	RevReq_Dist	0	0	0			
204		529	170,657	RevReq_Dist	90,027	0	80,630			
205	Late Payment Penalties	560	171,889	RevReg Dist	90,677	0	81,212			
206	Revenue from Service Work	561	247,593	RevReq_Dist	130,613	0	116,980			
207	Transportation Revenue	570	0	RevReq_Dist	0	0	0			
208	Miscellaneous Operating Revenue	579	0	RevReq_Dist	0	0	0			
209	Other Revenue	0.0	55,301	RevReq_Dist	29,173	0	26,128			
	Rent from Gas Ppty / Other Rev		540,564	DISTPT	258,182	<u>0</u>	<u>282,382</u>			
211	Subtotal Gas Revenues, net		41,472,230	2.0	21,850,950	0	19,621,281			
212	Subtotal Sub Hovellags, Het		,,		21,000,000	v	.0,02.,20.			
213	Non-Operating Income		0	None	0	0	0			
214	Non-Operating Income		<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>			
215	Total Non-Oper Income		0		0	0	0			
216										
217	Total Revenue		41,472,230		21,850,950	0	19,621,281			
218										
219	Total Expenses		23,134,612		12,847,243	0	10,287,369			
220	·		, ,				• •			
221	NET INCOME at Present Rates		<u>18,337,618</u>		9,003,706	<u>0</u>	9,333,912			

1 2 3					Enbridge Gas 2020 COS Bud Rate Classes		ck				COS Scheo Page 1
7			DISTRIBUTION	Allocation	DISTRIBUTION	N DEMAND CI	ass Allocation	1			
8 9	Account	Account <u>Code</u>	DEMAND Dollars	Allocation Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0
10	 			E.J. 11. 1					General		
11				Embedded	2	4	-	6	7	0	0
	I. GAS PLANT IN SERVICE				3	4	5	б	7	8	9
	Franchises & Consents	401	0	None	0	0	0	0	0	0	0
	Other Intangible Plant	402	0	Peak	0	0	0	0	0	0	0
	Subtotal - INTANGIBLE ASSETS	401-402	0	1 Cak	0	0	0	0	0	0	0
16		101 102	ŭ		· ·	Ü	Ŭ	· ·	ŭ	Ü	Ŭ
	B. PRODUCTION PLANT										
	Production Plant	403-419	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
19	Subtotal - PRODUCTION PLANT	403-419	0		0	0	0	0	0	0	0
20											
21	C. STORAGE PLANT										
22	Storage Plant	440-459	<u>0</u>	None	<u>0</u>	<u>0</u> 0	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
23	Subtotal - STORAGE PLANT	440-459	0		0	0	0	0	0	0	0
24											
	D. TRANSMISSION PLANT	460-469	0	None	0	0	0	0	0	0	0
26											
	E. DISTRIBUTION PLANT										
	Land and Land Rights	470	564,250	Peak	71,173	130,672	133,564	86,867	141,975	0	0
	Structures and Improvements	472	0	Peak	0	0	0	0	0	0	0
	Services	473	0	Peak	0	0	0	0	0	0 0	0
	Regulators and Meter Installations	474	ū	Peak	0	Ū	Ū	J	0	0	0
	Mains-PL Mains-ST	475 475	52,054,000 51,292,417	MainsDemand-PL MainsDemand	_ 0	19,373,194 13,593,130	19,802,035 13,894,025	12,878,771 9,036,343	0 14,768,919	0	0
	Compressor Equipment	476	51,292,417	Peak	0	13,393,130	13,094,025	9,030,343	14,766,919	0	0
	Meas. & Reg. Stat. Equip General	477	16,831,771	Peak	2,123,104	3,897,980	3,984,265	2,591,271	4,235,151	0	0
	Meters	478	0,031,771	Peak	2,123,104	0,037	0,504,205	2,551,271	7,233,131	0	0
	Other Distribution Equipment	479	0	Peak	0	0	0	0	0	0	0
	Development O&M	479	54,879,002	DISTPT-D	997,327	16,814,696	17,186,903	11,177,952	8,702,125	<u>0</u>	<u>0</u>
	Subtotal - DISTRIBUTION PLANT	470-479	175,621,441	2.0	3.191.603	53,809,672		35,771,204	27.848.169	0	0
40			-,- ,		-, - ,	,,-	,,	, , -	,,		
41	F. GENERAL PLANT										
42	Land and Land Rights	480	0	DISTLABOR-D	0	0	0	0	0	0	0
43	Structures and Improvements	482	49,671	DISTLABOR-D	4,344	12,834	13,118	8,532	10,842	0	0
44	Office Furniture and Equipment	483	86,332	DISTLABOR-D	7,551	22,307	22,801	14,829	18,845	0	0
45	Transportation Equipment	484	1,114,593	DISTLABOR-D	97,484	287,993	294,368	191,450	243,299	0	0
46	Heavy Work Equipment	485	0	DISTLABOR-D	0	0	0	0	0	0	0
	Tools & Work Equipment	486	911,362	DISTLABOR-D	79,709	235,481	240,694	156,542	198,936	0	0
	Equipment on Customers' Premises	487	0	DISTLABOR-D	0	0	0	0	0	0	0
	Communication Structures & Equip	488	0	DISTLABOR-D	0	0	0	0	0	0	0
	Computer Hardware & Software	490	1,855,663	DISTLABOR-D	162,299	479,474	490,087	318,741	405,063	0	0
	Other General Equipment	489	0	DISTLABOR-D	0	0	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Subtotal - GENERAL PLANT	480-490	4,017,621		351,387	1,038,089	1,061,068	690,093	876,985	0	0
53			470 000 000		0.540.000	54047704	50 004 000	00 101 000	00 705 454	0	

179,639,062

3,542,990 54,847,761 56,061,860 36,461,298 28,725,154

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56 II. DEPRECIATION RESERVE

54 TOTAL UTILITY PLANT

1 2 3 7			DISTRIBUTION	Allocation	Enbridge Gas New Brunswick 2020 COS Budget Rate Classes DISTRIBUTION DEMAND Clas			COS Schedule 4 Page 2 of 18
8	Account	Account	DEMAND	Allocation	Carall Canada	Contract	, Industrial	

3					Rate Classes						
7			DISTRIBUTION	Allocation	DISTRIBUTIO	N DEMAND C	ass Allocation	1			
8	Account	Account	DEMAND	Allocation	Small General -			Contract	Industrial		
9	<u>Description</u>	<u>Code</u>	Dollars	Factor	Residential	Mid General	Large General	General	Contract General	OPS	0
10				Embedded							
11					3	4	5	6	7	8	9
57	Intangible Plant		0	DISTPT-D_INT	0	0	0	0	0	0	0
58	Production Plant		0	None	0	0	0	0	0	0	0
59	Local Storage Plant		0	None	0	0	0	0	0	0	0
60	Transmission Plant		0	None	0	0	0	0	0	0	0
61				MainsDemand-PL		5,835,582	5,964,758	3,879,336	0	0	0
	Mains-ST		13,025,748	MainsDemand	0	3,451,986	3,528,398	2,294,786	3,750,578	0	0
63	•		17,812,674	DISTPT-D	323,713	5,457,729	5,578,540	3,628,149	2,824,543	0	0
	Services		0	None	0	0	0	0	0	0	0
65			0	None	0	0	0	0	0	0	0
	Distr Other		3,954,418	DISTPT-D	71,864	1,211,617	1,238,437	805,450	627,049	0	0
67			<u>1,471,040</u>	DISTLABOR-D	<u>128,659</u>	380,093	388,507	<u>252,676</u>	<u>321,105</u>	<u>0</u>	<u>0</u>
68	TOTAL - DEPRECIATION RESERVE		51,943,556		524,237	16,337,007	16,698,639	10,860,397	7,523,276	0	0
69	III OTHER DATE DAGE ITEMS										
70	III. OTHER RATE BASE ITEMS		0	Coo Deliveries	0	0	0	0	0	0	0
71	Gas Storage Inventory CWIP		0	Gas_Deliveries DISTPT-D	0	0	0	0	0	0	0
73			0	None	0	0	0	0	0	0	0
	Franchise fee		0	DISTPT-D	0	0	0	0	0	0	0
75	Deferred development costs		0	Gas_Deliveries	0	0	0	0	0	0	0
76	•		0	DISTPT-D	0	0	0	0	0	0	0
77	, 9		0	DISTPT-D	0	0	0	0	0	0	0
78	3		1,415,344	DISTPT-D	25,721	433,656	443,255	288,282	224.430	0	Ö
79			0	DISTPT-D	0	0	0	0	0	0	<u>0</u>
80	Total - OTHER RATE BASE ITEMS		1,415,34 4	2.0	25,72 <mark>1</mark>	433,656	443,255	288,282	224,430	0	0
81			, -,-		-,	,	-,	,	,		
82	IV. TOTAL RATE BASE (Excl. Working Ca		129,110,851		3,044,475	38,944,410	39,806,475	25,889,183	21,426,308	<u>0</u>	<u>0</u>
	Working Capital	131	721,376	DISTO&MXGAS-E		203,147	207,644	135,047	133,775	<u></u>	<u></u>
84											
85	V. TOTAL RATE BASE		129,832,227	_	3,086,238	39,147,557	40,014,119	26,024,230	21,560,083	0	0
86				_							
87	I. OPERATION & MAINTENANCE EXPEN										
88	A. PRODUCTION EXPENSES										
89	Manufactured Gas Production										
90	-1	610	0	None	0	0	0	0	0	0	0
91	Gas Wells	614	0	None	0	0	0	0	0	0	0
92		619	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
93	Subtotal - Production	610-619	0		0	0	0	0	0	0	0
	Supervision	810	0	None	0	0	0	0	0	0	0
95		814	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
96	Subtotal - O&M Accounts 617-618	810-819	<u>0</u>	None	0	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
97 98	Subtotal - Manufactured Gas Production	610-819	0		0	0	0	0	0	0	0
99	Gas Supply Expenses										
100	Natural Gas Purchases	623	0	None	0	0	0	0	0	0	0
101	Gas Supply Operation	624	67,822	Peak	8,555	15,706	16,054	10,441	17,065	0	0

Enbridge Gas New Brunswick COS Schedule 4
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3					Rate Classes	.3					Page
7			DISTRIBUTION	Allocation	DISTRIBUTION	N DEMAND C	lass Allocation				
8	Account	Account	DEMAND	Allocation	Small General -			Contract	Industrial		
9	<u>Description</u>	<u>Code</u>	Dollars	Factor	Residential	Mid General	Large General	General	Contract General	OPS	0
10				Embedded							
11				Linboadoa	3	4	5	6	7	8	9
102	Natural Gas W/D from Storage	627-628	0	None	0	0	0	0	0	0	0
103	Gas Used for Other Util Operations	629	0	None	0	0	0	0	0	0	0
104	Other Gas Supply Expenses		0	None	0	0	0	0	0	<u>0</u>	<u>0</u>
105	Subtotal - PRODUCTION EXPENSES	623-629	67,822		8,555	15,706	16,054	10,441	17,065	ō	0
106			- /-		-,	-,	-,	-,	,		
107	B. NATURAL GAS STORAGE, TERMINAL										
108	Storage Operation & Maintenance	640-859	0	None	0	0	0	0	0	0	0
109	Subtotal - NATURAL GAS STORAGE	640-859	0		0	0	0	0	0	0	0
110											
111	C. TRANSMISSION EXPENSES	660-869	1,768,039	Peak	223,015	409,451	418,514	272,192	444,868	0	0
112											
113	D. DISTRIBUTION EXPENSES										
114	•	670-870	589,051	DISTOnlyPT-D	10,406	180,690	184,689	120,118	93,148	0	0
115	. 6	671	0	Peak	0	0	0	0	0	0	0
116	S	673-878	0	Peak	0	0	0	0	0	0	0
117		674	0	Peak	0	0	0	0	0	0	0
118		675-875	•	STMAIN-SERVICE		22,077	22,565	14,676	9,890	0	0
119		676-876	0	Peak	0	0	0	0	0	0	0
120	Measuring and Regulation	677-877	1,119,114	Peak	141,161	259,170	264,907	172,289	281,587	0	0
121	Other Distribution Equipment	679-879	0	Peak	0	0	0	0	0	0	0
122	• • • • • •	872	0	Peak	0	0	0	0	0	0	0
123	General Maintenance	884-889	<u>1,359,773</u>	DISTLABOR-D	<u>118,928</u>	<u>351,344</u>	<u>359,121</u>	<u>233,564</u>	<u>296,818</u>	<u>0</u>	<u>0</u>
124 125		670-889	3,137,147 4,905,186		<u>270,495</u> 493,510	813,280 1,222,731	<u>831,282</u> 1,249,797	540,646 812,838	<u>681,444</u> 1,126,311	<u>0</u>	<u>0</u>
125	Total - OPERATION & MAINTENANCE EX		4,905,166		493,310	1,222,731	1,249,797	012,030	1,120,311	<u>0</u>	<u>0</u>
	II. SALES & MARKETING										
128	Supervision	700	0	None	0	0	0	0	0	0	0
129	Advertising - Natural Gas Promotion	700	0	None	0	0	0	0	0	0	0
130	_	702	0	None	0	0	0	0	0	0	0
131	Revenue from Merchandising	703	0	None	0	0	0	0	0	0	0
132	•	704	0	None	0	0	0	0	0	0	0
133	Advertising - Other	705	0	None	0	0	0	0	0	0	0
134	Other Sales Promotion	709	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
135			0		0	0	0	0	0	0	0
136											
137	III. CUSTOMER SERVICE & INFORMATIC										
138	Operatin Supervision	710	0	None	0	0	0	0	0	0	0
139	Customers' Contracts and Orders	711	0	None	0	0	0	0	0	0	0
140	Meter Reading	712	0	None	0	0	0	0	0	0	0
141	Customers' Billing and Accounting	713	0	None	0	0	0	0	0	0	0
142		714	0	None	0	0	0	0	0	0	0
143	Uncollectable Accounts	718	0	None	0	0	0	0	0	0	0
144	Other Customer Accounting	719	0	None	0	0	0	0	0	0	0
145	Total - CUSTOMER SERVICE & INFORM		0		0	0	0	0	0	0	0
146											

2 2020 COS Budget Pa
3 Rate Classes
7 DISTRIBUTION Allocation DISTRIBUTION DEMAND Class Allocation

3					Rate Classes						
7			DISTRIBUTION	Allocation	DISTRIBUTION	N DEMAND C	ass Allocation				
8 9	Account Description	Account Code	DEMAND Dollars	Allocation	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract	OPS	0
10				Embedded					General		
11				Linboadaa	3	4	5	6	7	8	9
147	Total - CUSTOMER ACCOUNTS, SERVIC		0		0	0	0	0	0	0	0
148	.,										
149	IV. ADMINISTRATIVE & GENERAL EXPE										
150											
151	Administrative & General	721	2,780	DISTLABOR-D	243	718	734	478	607	0	0
152	Special Services	722	351,000	DISTLABOR-D	30,699	90,693	92,700	60,290	76,618	0	0
	Insurance	723	0	DISTPT-D	0	0	0	0	0	0	0
	Injuries & Damages	724	0	DISTLABOR-D	0	0	0	0	0	0	0
155	Employee Pensions and Benefits	725	1,121,008		98,045	289,650	296,062	192,552	244,699	0	0
156		728	1,716,322		150,112	443,470	453,287	294,807	374,647	0	0
157	Admin & Gen Expenses Transferred	729)IST-TRANSFER-		(407,795)	(416,822)	(271,091)	(363,101)	<u>0</u>	<u>0</u>
158	Subtotal - O&M Accounts 721-729		1,578,404		125,202	416,736	425,961	277,035	333,469	0	0
159	TOTAL OPERATING EVENINGS (F		0 400 500		C40 740	4 600 467	4 675 750	4 000 070	4 450 704	0	0
160 161	TOTAL - OPERATING EXPENSES (Excl [6,483,590		618,712	1,639,467	1,675,758	1,089,873	1,459,781	0	0
	VI DEDDECIATION EVDENCE										
	VI. DEPRECIATION EXPENSE Intangible Plant	403	0	DISTPT-D INT	0	0	0	0	0	0	0
	Production Plant	403	0	None	0	0	0	0	0	0	0
	Local Storage Plant	403	0	None	0	0	0	0	0	0	0
	Transmission Plant	403	0	None	0	0	0	0	0	0	0
	Mains-PL	404	ŭ	MainsDemand-PL		316,037	323,033	210,093	0	0	0
	Mains-ST	404	822,395	MainsDemand	0	217,945	222,769	144,884	236,797	Ö	Ö
	Development O&M	404	1,333,554	DISTPT-D	24,235	408,595	417,640	271,623	211,461	0	0
	Services	404	0,000,001	None	0	0	0	0	0	0	0
	Meters	404	0	None	0	0	0	0	0	0	0
	Distr Other	404	231,406	DISTPT-D	4,205	70,902	72,471	47,134	36,694	0	0
173		404	301,411	DISTLABOR-D	26,362	77,880	79,604	51,772	65,793	0	0
174	Amort Ltd-Term Elect/Gas Plant	404	1,894,773	DISTPT-D	34,434	580,551	593,402	385,934	300,453	0	0
175	Adjustment		<u>0</u>	DISTPT-D	<u>0</u>	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
176	Total - DEPRECIATION EXPENSE	403-404	5,432,701		89,236	1,671,909	1,708,918	1,111,440	851,198	0	0
177											
178	VII. TAXES OTHER THAN INCOME TAXE										
179											
180	Property Tax- Plant		863,130	PropertyTax-D	27,271	290,840	297,278	193,342	54,399	0	0
181	Distribution Tax		0	RATEBASE	0	0	0	0	0	0	0
	Payroll related		0	DISTLABOR-D	0	0	0	0	0	0	0
183	Other taxes		0	DISTPT-D	0	0	0	0	0	0	0
184	1 - 3		<u>0</u>	Gas_Deliveries	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
185	Total Taxes Other Than Income Taxes	408	863,130		27,271	290,840	297,278	193,342	54,399	0	0
186	5- 1: 15 -										
	B. Franchise and Revenue Taxes		^	Ness	•	^	•	0	•	•	•
188			0	None	0	0	0	0	0	0	0
189	GRT- Uncoll Rider		<u>0</u> 0	None	<u>0</u> 0	<u>0</u> 0	<u>0</u> 0	<u>0</u> 0	<u>0</u> 0	<u>0</u> 0	<u>0</u> 0
190 191	Subtotal- Franchise and Gross Receipts Ta		0		Ü	U	U	Ü	U	U	U
400	0.1										

192 C. Income Tax Expense

2					2020 COS Buc	lget					Page
3			DICTRIBUTION	Allanation	Rate Classes	I DEMAND O					
7			DISTRIBUTION	Allocation	DISTRIBUTION	N DEMAND C	ass Allocation	<u> </u>			
8	Account	Account	DEMAND	Allocation	Small General -			Contract	Industrial		
9	<u>Description</u>	<u>Code</u>	Dollars	Factor	Residential	Mid General	Large General	General	Contract General	OPS	0
10				Embedded							
11					3	4	5	6	7	8	9
193	•		0	PreTax-Dist-D	0	0	0	0	0	0	0
194	Federal Income Tax expense		<u>0</u>	PreTax-Dist-D	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
195	Subtotal- Income tax expense		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
196 197	Total- TAX EXPENSE		863,130		27,271	290,840	297,278	193,342	54,399	0	0
198	TOTAL EXPENSES		12,847,243		743,774	3,617,923	3,698,008	2,405,096	2,382,442	0	0
199											
200	V. REVENUES at Present Rates										
201	Retail Revenue	520	21,252,277	Delivery_Rev	3,889,070	6,471,836	5,521,939	2,612,863	2,685,095	71,474	0
202		521	0	Delivery_Rev	0	0	0	0	0	0	0
	Industrial Sales	522	0	Delivery_Rev	0	0	0	0	0	0	0
204		529	90,027	Delivery_Rev	16,475	27,415	23,392	11,068	11,374	303	0
205		560		ENALTY_CHARG		38,145	16,132	4,954	2,970	4	0
206		561	130,613	The second secon	23,902	39,775	33,937	16,058 0	16,502	439	0 0
207	Transportation Revenue Miscellaneous Operating Revenue	570 579	0	Delivery_Rev Delivery_Rev	0	0	0	0	0	0 0	0
209	Other Revenue	579	29,173	Delivery_Rev	5,339	8,884	7,580	3,587	3,686	98	0
210			258,182	DISTPT-D	4,692	79,106	80,857	52,588	40,940	<u>0</u>	<u>0</u>
211	Subtotal Gas Revenues, net		21,850,950	DIOTI 1 D	3,967,948	6,665,161	5,683,837	2,701,118	2,760,567	72,318	0
212			,,		2,221,212	-,,	-,,	_,, ,	_,, _,, _,	-,-,-	-
213	Non-Operating Income		0	None	0	0	0	0	0	0	0
214	Non-Operating Income		<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
215	Total Non-Oper Income		0		0	0	0	0	0	0	0
216											
217	Total Revenue		21,850,950		3,967,948	6,665,161	5,683,837	2,701,118	2,760,567	72,318	0
218											
219 220	Total Expenses		12,847,243		743,774	3,617,923	3,698,008	2,405,096	2,382,442	0	0
221	NET INCOME at Present Rates		9,003,706		3,224,174	3,047,239	1,985,829	296,021	378,125	72,318	0
222											
223 224	Tariff Revenue Requirements		12,277,744		670,235	3,433,481	3,543,690	2,320,429	2,310,656	(746)	0
	SUMMARY										
226											
227	· · · · · · · · · · · · · · · · · · ·		21,850,950		3,967,948	6,665,161	5,683,837	2,701,118	2,760,567	72,318	0
228	Non-operating income		0		0	<u>0</u>	0	<u>0</u>	<u>0</u>	0	<u>0</u>
229	Total revenues		21,850,950		3,967,948	6,665,161	5,683,837	2,701,118	2,760,567	72,31 8	<u></u>
230											
	Operating Expenses										
	Production Expenses		67,822		8,555	15,706	16,054	10,441	17,065	0	0
	Natural Gas Storage, Terminaling & Proc.		0		0	0	0	0	0	0	0
	Transmission Expenses		1,768,039		223,015	409,451	418,514	272,192	444,868	0	0
235			<u>3,137,147</u>		<u>270,495</u>	813,280	831,282	<u>540,646</u>	<u>681,444</u>	<u>0</u>	<u>0</u>
	Total Operating Expenses		4,973,008		502,065	1,238,437	1,265,851	823,279	1,143,376	0	0
237											

Enbridge Gas New Brunswick

COS Schedule 4

2020 COS Budget
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2					2020 COS Bud	lget					Page
3					Rate Classes						
7			DISTRIBUTION	Allocation	DISTRIBUTION	N DEMAND CI	ass Allocation	1			
8	Account	Account	DEMAND	Allocation	Small General -			Contract	Industrial		_
9	<u>Description</u>	<u>Code</u>	Dollars	Factor	Residential	Mid General	Large General	General	Contract General	OPS	0
10				Embedded							
11					3	4	5	6	7	8	9
238	Customer Accounts, Services, & Sales Exp		0		0	0	0	0	0	0	0
239	Administrative & General Expenses		1,578,404		125,202	416,736	425,961	277,035	333,469	0	0
240	Depreciation Expense		5,432,701		89,236	1,671,909	1,708,918	1,111,440	851,198	0	0
241	Taxes other than Income, GRT		<u>863,130</u>		<u>27,271</u>	<u>290,840</u>	<u>297,278</u>	<u>193,342</u>	<u>54,399</u>	<u>0</u>	<u>0</u>
242 243	Total Other Expenses		7,874,236		241,709	2,379,486	2,432,157	1,581,817	1,239,066	0	0
244	Income tax expense		0		0	0	0	0	0	0	0
245	Gross receipts tax expense		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
246 247	Total expenses		12,847,243		743,774	3,617,923	3,698,008	2,405,096	2,382,442	0	0
248 249	NET INCOME at Present Rates		9,003,706		3,224,174	3,047,239	1,985,829	296,021	378,125	72,318	0
250	Total Rate Base		129,832,227		3,086,238	39,147,557	40,014,119	26,024,230	21,560,083	0	0
251											
252	Return at Present Rates										
253											
254 255	REVENUE REQUIREMENTS										
256	Target ROR		7.51%)	7.51%	7.51%	7.51%	7.51%	7.51%	7.51%	7.51%
257	Using Target for System										
258	Rate Base		129,832,227		3,086,238	39,147,557	40,014,119	26,024,230	21,560,083	0	0
259											
260	Operating expenses		6,551,412		627,267	1,655,173	1,691,812	1,100,314	1,476,846	0	0
261	Depreciation expense		5,432,701		89,236	1,671,909	1,708,918	1,111,440	851,198	0	0
262	Additional Bad Debt expense		0	None	0	0	0	0	0	0	0
263	Taxes other than Income, GRT		<u>863,130</u>		27,271	290,840	297,278	193,342	54,399	<u>0</u>	<u>0</u>
264 265	Operating expenses to recover		12,847,243		743,774	3,617,923	3,698,008	2,405,096	2,382,442	0	0
266 267	Target Return on Rate Base- After taxes		9,749,696		231,760	2,939,769	3,004,843	1,954,278	1,619,045	0	0
268	Income taxes to recover		0	0.0%	0	0	0	0	0	0	0
269	Subtotal- Rev Reg before GRT		22,596,939	0.070	975,534	6,557,692	6,702,851	4,359,37 <u>5</u>	4,001,488	<u>0</u>	<u>0</u>
270	GRT needed		<u>22,590,959</u> 0		975,55 <u>4</u> 0	0,557,092	0,702,831	1,00 0,010	4,001,488 0	<u>0</u> 0	<u>0</u> 0
	TOTAL REVENUE REQUIREMENT		22,596,939	_	975,534	6,557,692	6,702,851	4,359,375	4,001,488	0	0
211	TO THE REVERSE REQUIREMENT		22,000,000	=	070,004	3,007,002	3,7 02,001	1,000,010	1,001,400	<u> </u>	

Enbridge Gas New Brunswick 2020 COS Budget

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3 **Rate Classes DISTRIBUTION Allocation** DISTRIBUTION CUSTOMER Class Allocation 7 8 CUSTOMER Allocation Account Account Industrial Small General -Contract Mid General Large General OPS 0 9 Contract **Dollars** Residential Description Code Factor General General 10 Embedded 12 I. GAS PLANT IN SERVICE 0 **TOTALPLANT** 0 0 0 0 13 Franchises & Consents 401 0 0 0 0 0 0 0 14 Other Intangible Plant 402 0 None 0 0 0 15 Subtotal - INTANGIBLE ASSETS 0 0 0 0 0 0 0 0 401-402 16 17 B. PRODUCTION PLANT 403-419 0 0 0 0 0 18 Production Plant None 0 0 0 0 0 0 0 0 0 0 0 19 Subtotal - PRODUCTION PLANT 403-419 20 21 C. STORAGE PLANT 22 Storage Plant 440-459 0 0 0 0 0 0 0 0 None 23 Subtotal - STORAGE PLANT 440-459 0 0 0 0 0 0 0 0 24 0 0 0 0 0 0 0 0 25 D. TRANSMISSION PLANT 460-469 None 26 27 E. DISTRIBUTION PLANT 0 **DISTOnlyPT-C** 0 0 0 0 0 0 28 Land and Land Rights 470 0 **DISTOnlyPT-C** 29 Structures and Improvements 472 0 0 0 0 0 0 0 30 Services 473 73.148.927 Service Invest 41,864,841 25,271,050 3.464.888 1.582.011 861.875 104.260 0 31 Regulators and Meter Installations 474 Service Invest 0 0 0 32 Mains-PL 475 33,101,493 MainsCustomer-PL 23,116,618 8,705,684 994,620 248,655 0 35,917 0 33 Mains-ST 475 0 MainsCustomer 0 0 0 0 0 0 0 Service Invest 0 0 0 0 0 0 0 34 Compressor Equipment 476 35 Meas. & Reg. Stat. Equip. - General 477 0 0 0 0 0 0 Service_Invest 0 36 Meters 478 25,809,030 Meter_Invest 4,194,560 17,186,439 2,726,071 875,557 755,496 70,906 n 37 Other Distribution Equipment 479 None 0 0 479 60,022,731 **DISTPT-C** 23,254,325 3,265,939 1,230,014 735,116 95,940 0 Development O&M 31,441,397 39 Subtotal - DISTRIBUTION PLANT 470-479 192,082,180 100,617,415 74,417,500 10,451,518 3,936,237 2,352,488 307.022 0 40 41 F. GENERAL PLANT **DISTLABOR-C** 0 0 0 0 0 0 42 Land and Land Rights 480 0 482 19.768 **DISTLABOR-C** 10.504 7.544 1.054 400 235 31 0 43 Structures and Improvements **DISTLABOR-C** 1.833 694 409 0 44 Office Furniture and Equipment 483 34.359 18.257 13.112 54 **DISTLABOR-C** 169,280 23,662 8.966 5,275 698 0 45 Transportation Equipment 484 443.591 235,710 46 Heavy Work Equipment 485 DISTLABOR-C 0 0 0 0 0 0 0 47 Tools & Work Equipment 486 362,708 DISTLABOR-C 192,731 138,414 19,348 7,331 4,313 571 0 48 Equipment on Customers' Premises 487 0 **DISTLABOR-C** 0 0 0 0 0 0 0 488 **DISTLABOR-C** 0 0 0 Communication Structures & Equip 0 0 0 0 738.526 **DISTLABOR-C** 392,429 281,830 39,395 14,927 8,782 1,163 0 50 Computer Hardware & Software 490 **DISTLABOR-C** 51 Other General Equipment 489 0 0 0 85,292 52 Subtotal - GENERAL PLANT 1,598,952 849,632 610,179 32,318 19,015 2,517 0 480-490 53 0 TOTAL UTILITY PLANT 193,681,133 101,467,047 75,027,678 10,536,811 3,968,555 2,371,503 309,540 55 56 II. DEPRECIATION RESERVE DISTPT-C INT 0 0 0 n 0 0 0 57 Intangible Plant

Enbridge Gas New Brunswick 2020 COS Budget

1 2 3

103 Gas Used for Other Util Operations

Rate Classes DISTRIBUTION Allocation DISTRIBUTION CUSTOMER Class Allocation 7 8 CUSTOMER Allocation Account Account Industrial Contract Small General -Mid General Large General OPS 0 9 Contract Residential Description Code Dollars Factor General General 10 Embedded 58 Production Plant 0 None 0 0 0 0 0 0 0 0 59 Local Storage Plant 0 None 0 0 0 0 0 0 60 Transmission Plant 0 None 0 0 0 0 0 0 0 9,970,813 MainsCustomer-PL 2,622,321 299,599 74,900 0 0 61 Mains-PL 6,963,174 10,819 MainsCustomer 0 0 0 n 62 Mains-ST 0 0 0 19,482,230 **DISTPT-C** 10,205,276 63 Development O&M 7,547,909 1,060,061 399,239 238,605 31,140 21,723,217 Service_Invest 1,028,976 0 64 Services 12,432,705 7,504,806 469,814 255,953 30,962 65 Meters 6,827,980 Meter_Invest 1,109,704 4,546,807 721,203 231,635 199,872 18,759 Λ 66 Distr Other 4.345.366 DISTPT-C 2.276.211 1.683.505 236,439 89.047 53.219 6.946 0 223,415 General Plant 585,452 **DISTLABOR-C** 311,090 31,229 11,833 6,962 922 0 68 TOTAL - DEPRECIATION RESERVE 62,935,058 33,298,159 24,128,763 3,377,508 1,276,468 754,612 99,547 0 69 70 III. OTHER RATE BASE ITEMS 0 0 0 0 71 Gas Storage Inventory 0 None 0 0 0 72 CWIP 0 **DISTPT-C** 0 0 0 0 0 0 0 73 Customer Deposits 0 **DISTPT-C** 0 0 0 0 0 0 0 0 0 0 O 0 Λ 74 Franchise fee **DISTPT-C** Λ 0 75 Deferred development costs 0 DISTPT-C 0 0 0 0 0 0 0 76 Deferred carrying costs 0 **DISTPT-C** 0 0 O 0 0 0 77 Deferred equity offering costs 0 **DISTPT-C** 0 0 0 0 0 0 n 78 Term deposit 1,555,271 **DISTPT-C** 814,689 602,551 84,625 31,871 19,048 2,486 0 79 Deferral account 0 **DISTPT-C** 0 0 0 80 Total - OTHER RATE BASE ITEMS 0 1.555.271 814.689 602,551 84.625 31.871 19.048 2.486 81 212,478 82 IV. TOTAL RATE BASE (Excl. Working Ca 132,301,345 68,983,577 51,501,466 7,243,927 2,723,958 1,635,939 0 83 Working Capital 131 210,039 DISTO&MXGAS-C 98,999 89,931 12,991 4,665 3,061 392 0 84 85 V. TOTAL RATE BASE 132,511,384 69,082,575 51,591,397 7,256,919 2,728,623 1,639,000 212.870 0 86 87 I. OPERATION & MAINTENANCE EXPEN A. PRODUCTION EXPENSES 1. Manufactured Gas Production 90 Operation Supv and Engineering 0 None 0 0 0 0 0 0 0 610 91 Gas Wells 614 0 None 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 92 Other Gas Production 619 None 0 0 0 0 93 Subtotal - Production 610-619 0 0 0 0 94 Supervision 810 0 None 0 0 0 0 0 0 0 Gas Production Maintenance 814 0 None 0 0 0 0 0 0 0 0 0 96 Subtotal - O&M Accounts 617-618 0 0 0 0 0 0 810-819 None 97 Subtotal - Manufactured Gas Production 610-819 0 0 0 0 0 0 0 0 98 99 Gas Supply Expenses 0 0 0 0 0 100 Natural Gas Purchases 623 0 None 0 0 624 74.178 **DISTPT-C** 38.856 28.739 4.036 1.520 908 119 0 101 Gas Supply Operation 0 102 Natural Gas W/D from Storage 627-628 0 None 0 0 0 0 0 0

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None

2					2020 COS Bud	get					F
3					Rate Classes						
7			DISTRIBUTIO	Allocation	DISTRIBUTION	CUSTOMER	Class Allocation	n			
8 9	Account Description	Account Code	CUSTOMER Dollars	Allocation Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract	OPS	0
10	<u>Besonption</u>	0000	Dollars	1 40101	rtoolaomiai			Conordi	General		
				Embedded							
104	11 7 1		<u>0</u>	None	0	0	<u>0</u>	0	<u>0</u>	<u>0</u>	<u>0</u>
105	Subtotal - PRODUCTION EXPENSES	623-629	74,178		38,856	28,739	4,036	1,520	908	119	0
106											
107	,	040.050	0	None	0	0	0	0	0	0	0
108 109	3 .	640-859 640-859	0	None	0	0	0	0	0 0	0	0
110	Sublotal - NATURAL GAS STORAGE	040-009	0		0	U	U	U	U	U	U
	C. TRANSMISSION EXPENSES	660-869	0	None	0	0	0	0	0	0	0
112											
113	D. DISTRIBUTION EXPENSES										
114	Supervision	670-870	647,287	DISTOnlyPT-C	339,065	250,775	35,220	13,265	7,928	1,035	0
115	Load Dispatching	671	0	DISTPT-C	0	0	0	0	0	0	0
116	Meter and Regulator Work	673-878	0	Meter_Invest	0	0	0	0	0	0	0
117	Service Work	674	0	None	0	0	0	0	0	0	0
118	Mains and Services	675-875		STMAIN-SERVICE	•	22,753	2,986	1,226	577	94	0
119	Compressor Equipment	676-876	0	None	0	0	0	0	0	0	0
120	0 0	677-877	0	None	0	0	0	0	0	0	0
121	• •	679-879	0	None	0	0	0	0	0	0	0
	Structures and Improvements	872	0	DISTPT-C	0	0	0	0	0	0	0
123		884-889	<u>541,169</u> 1,259,610	DISTLABOR-C	<u>287,560</u>	<u>206,516</u>	<u>28,867</u>	<u>10,938</u>	6,436	852	<u>U</u>
124 125		670-889	1,259,610		670,141 670,141	480,045 480,045	<u>67,074</u> 67,074	<u>25,429</u> 25,429	<u>14,940</u> 14,940	<u>1,981</u> 1,981	<u>0</u> <u>0</u> <u>0</u>
126	Total - OPERATION & WAINTENANCE EX		1,239,610		070,141	460,045	07,074	25,429	14,940	1,901	<u>u</u>
	II. SALES & MARKETING										
	Supervision	700	0	None	0	0	0	0	0	0	0
	Advertising - Natural Gas Promotion	701	0	None	0	0	0	0	0	0	0
130	•	702	0	None	0	0	0	0	0	0	0
131	Revenue from Merchandising	703	0	Delivery_Rev	0	0	0	0	0	0	0
132	Expense of Merchandising	704	0	Delivery_Rev	0	0	0	0	0	0	0
133	Advertising - Other	705	0	None	0	0	0	0	0	0	0
	Other Sales Promotion	709	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
135	Total - CUSTOMER ACCOUNTS EXPENS		0		0	0	0	0	0	0	0
136											
	III. CUSTOMER SERVICE & INFORMATIC		_		_		_	_		_	
138	•	710	0	None	0	0	0	0	0	0	0
	Customers' Contracts and Orders	711	0	None	0	0	0	0	0 0	0 0	0
140	3	712	0	None	-	-	-	-	0	-	0
141	Customers' Billing and Accounting Credit and Collection	713 714	0	None None	0	0	0	0	0	0 0	0
143		714	0	None	0	0	0	0	0	0	0
143		718	0	None	0	0	0	0	0	0	0
145	<u> </u>	110	0	140110	0	0	0	0	0	0	0
146	The second secon		Ŭ		Ü	Ü	J	3	J	Ŭ	Ŭ
147	Total - CUSTOMER ACCOUNTS, SERVIC		0		0	0	0	0	0	0	0
148											

149 IV. ADMINISTRATIVE & GENERAL EXPE

Enbridge Gas New Brunswick 1 2 2020 COS Budget Rate Classes 3 DISTRIBUTION Allocation DISTRIBUTION CUSTOMER Class Allocation 7 8 Account Account CUSTOMER Allocation Industrial Small General -Contract Mid General Large General 9 Contract OPS 0

9	<u>Description</u>	Code	Dollars	Factor	Residential	Mid General	Large General	General	Contract General	OPS	0
10				Embedded							
150											
151	Administrative & General	721	1,106	DISTLABOR-C	588	422	59	22	13	2	0
152	Special Services	722	139,693	DISTLABOR-C	74,228	53,308	7,452	2,823	1,661	220	0
153	Insurance	723	0	DISTPT-C	0	0	0	0	0	0	0
154	Injuries & Damages	724	0	DISTLABOR-C	0	0	0	0	0	0	0
155	Employee Pensions and Benefits	725	446,144	DISTLABOR-C	237,067	170,254	23,798	9,017	5,305	702	0
156	Other Admin & Gen Expenses	728	683,070	DISTLABOR-C	362,961	260,667	36,437	13,806	8,123	1,075	0
157	Admin & Gen Expenses Transferred	729	(641,832))IST-TRANSFER-((341,796)	(245, 155)	(34,261)	(12,985)	(7,635)	<u>0</u>	<u>0</u>
158	Subtotal - O&M Accounts 721-729		628,181		333,048	239,497	33,485	12,684	7,468	2,000	0
159											
160	TOTAL - OPERATING EXPENSES (Excl [1,887,791		1,003,189	719,542	100,558	38,113	22,408	3,980	0
161											
162	VI. DEPRECIATION EXPENSE										
163	Intangible Plant	403	0	DISTPT-C_INT	0	0	0	0	0	0	0
164	Production Plant	403	0	None	0	0	0	0	0	0	0
165	Local Storage Plant	403	0	None	0	0	0	0	0	0	0
166	Transmission Plant	403	0	None	0	0	0	0	0	0	0
167	Mains-PL	404	539,988	MainsCustomer-PL	377,104	142,017	16,225	4,056	0	586	0
168	Mains-ST	404	0	MainsCustomer	0	0	0	0	0	0	0
169	Development O&M	404	1,458,546	DISTPT-C	764,022	565,078	79,362	29,889	17,863	2,331	0
170	Services	404	1,299,379	Service_Invest	743,665	448,902	61,548	28,102	15,310	1,852	0
171	Meters	404	2,170,679	Meter_Invest	352,785	1,445,473	229,277	73,639	63,541	5,964	0
172	Distr Other	404	253,095	DISTPT-C	132,578	98,056	13,771	5,187	3,100	405	0
173		404	119,957	DISTLABOR-C	63,741	45,777	6,399	2,425	1,427	189	0
174	Amort Ltd-Term Elect/Gas Plant	404	2,072,368	DISTPT-C	1,085,558	802,888	112,761	42,468	25,381	3,312	0
175	Adjustment		<u>0</u>	DISTPT-C	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
176	Total - DEPRECIATION EXPENSE	403-404	7,914,012		3,519,453	3,548,189	519,344	185,766	126,622	14,639	0
177											
178	VII. TAXES OTHER THAN INCOME TAXE										
179											
180	1 2		411,388	PropertyTax-C	287,295	108,195	12,361	3,090	0	446	0
181			0	RATEBASE	0	0	0	0	0	0	0
182	- ,		0	DISTLABOR-C	0	0	0	0	0	0	0
	Other taxes		0	DISTPT-C	0	0	0	0	0	0	0
184	1 - 7		<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
185	Total Taxes Other Than Income Taxes	408	411,388		287,295	108,195	12,361	3,090	0	446	0
186											
	B. Franchise and Revenue Taxes				_			_			
188			0	None	0	0	0	0	0	0	0
189			<u>0</u>	None	<u>0</u>	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
190	Subtotal- Franchise and Gross Receipts Ta		0		0	0	0	0	0	0	0
191											
	C. Income Tax Expense		•	But But	_	•	•	•	_	•	_
193			0	PreTax-Dist-C	0	0	0	0	0	0	0
	Federal Income Tax expense		<u>0</u>	PreTax-Dist-C	<u>0</u>	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
195	Subtotal- Income tax expense		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Enbridge Gas New Brunswick 2020 COS Budget

2 Rate Classes

3					Rate Classes						
7			DISTRIBUTIO	Allocation	DISTRIBUTION	CUSTOMER	Class Allocation	on			
8	Account	Account	CUSTOMER	Allocation	Small General -	Milossani		Contract	Industrial	000	_
9	<u>Description</u>	<u>Code</u>	Dollars	Factor	Residential	Mid General	Large General	General	Contract General	OPS	0
				Embedded							
196 197	Total- TAX EXPENSE		411,388		287,295	108,195	12,361	3,090	0	446	0
198 199	TOTAL EXPENSES		10,287,369		4,848,794	4,404,664	636,300	228,489	149,938	19,184	0
200	V. REVENUES at Present Rates										
201	Retail Revenue	520	19,033,950	Delivery_Rev	3,483,126	5,796,301	4,945,555	2,340,131	2,404,823	64,013	0
202	Commercial Sales	521	0	Delivery_Rev	0	0	0	0	0	0	0
203	Industrial Sales	522	0	Delivery_Rev	0	0	0	0	0	0	0
204	Other Sales	529	80,630	Delivery_Rev	14,755	24,554	20,950	9,913	10,187	271	0
205	Late Payment Penalties	560	81,212	ENALTY_CHARG	25,499	34,164	14,448	4,437	2,660	4	0
206	Revenue from Service Work	561	116,980	Delivery_Rev	21,407	35,623	30,395	14,382	14,780	393	0
207	Transportation Revenue	570	0	Delivery_Rev	0	0	0	0	0	0	0
208	Miscellaneous Operating Revenue	579	0	Delivery_Rev	0	0	0	0	0	0	0
	Other Revenue		26,128	Delivery Rev	4,781	7,957	6,789	3,212	3,301	88	0
210	Rent from Gas Ppty / Other Rev		282,382	DISTPT-C	147,918	109,402	15,365	5,787	3,458	451	<u>0</u>
211	Subtotal Gas Revenues, net		19,621,281		3,697,487	6,008,000	5,033,502	2,377,861	2,439,209	65,221	0
212			-,- , -		-,,	-,,	-,,-	,- ,	,,	,	
213	Non-Operating Income		0	RATEBASE	0	0	0	0	0	0	0
	Non-Operating Income		0	RATEBASE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Non-Oper Income		0	1011227102	0	0	0	0	0	0	0
216	Total Holling		· ·		· ·	· ·	· ·	ū	· ·	ŭ	ŭ
	Total Revenue		19,621,281		3,697,487	6,008,000	5,033,502	2,377,861	2,439,209	65,221	0
218	. Star Fred Hard		.0,02.,20.		0,001,101	0,000,000	0,000,002	_,0,00.	2, .00,200	00,22.	ŭ
	Total Expenses		10,287,369		4,848,794	4,404,664	636,300	228,489	149,938	19,184	0
220	Total Expenses		. 0,20.,000		.,0 .0,. 0 .	.,,	000,000	220, .00	0,000		ŭ
	NET INCOME at Present Rates		9,333,912		(1,151,307)	1,603,336	4,397,202	2,149,372	2,289,271	46,037	0
222			0,000,012	=	(1,101,001)	.,000,000	.,00.,202	2,1.10,012		.0,00.	
	Tariff Revenue Requirements		9,726,166		4,639,215	4,200,922	555,142	193,970	118,853	18,064	0
224	Talli Neveriue Nequilements		9,720,100		4,039,213	4,200,322	333,142	193,970	110,000	10,004	U
	SUMMARY										
	Revenues										
	Gas revenues		19,621,281		3,697,487	6,008,000	5,033,502	2,377,861	2,439,209	65,221	0
	Non-operating income		19,021,201		0,097,487					05,221	
	. 0				_	0 000 000	<u>0</u>	<u>0</u>	<u>0</u>	_	<u>0</u> 0
229 230	Total revenues		19,621,281		3,697,487	6,008,000	5,033,502	2,377,861	2,439,209	65,221	U
	On another Francisco										
	Operating Expenses		74.470		20.056	20.720	4.000	4 500	908	110	0
	Production Expenses		74,178		38,856	28,739	4,036	1,520		119	0
	Natural Gas Storage, Terminaling & Proc.		0		0	0	0	0	0	0	0
	Transmission Expenses		0		0	0	0	0	0	0	0
	Distribution Expenses		<u>1,259,610</u>		<u>670,141</u>	<u>480,045</u>	<u>67,074</u>	<u>25,429</u>	14,940	<u>1,981</u>	<u>0</u>
	Total Operating Expenses		1,333,788		708,998	508,784	71,110	26,949	15,849	2,099	0
237			_		_	_	_	_	_	_	
	Customer Accounts, Services, & Sales Exp		0		0	0	0	0	0	0	0
	Administrative & General Expenses		628,181		333,048	239,497	33,485	12,684	7,468	2,000	0
	Depreciation Expense		7,914,012		3,519,453	3,548,189	519,344	185,766	126,622	14,639	0
241	Taxes other than Income, GRT		<u>411,388</u>		<u>287,295</u>	<u>108,195</u>	<u>12,361</u>	<u>3,090</u>	<u>0</u>	<u>446</u>	<u>0</u>

Enbridge Gas New Brunswick

2					2020 COS Bud	get					Р
3					Rate Classes						
7			DISTRIBUTIO	Allocation	DISTRIBUTION	CUSTOMER	Class Allocation	on			
8	Account	Account	CUSTOMER	Allocation	Small General -			Contract	Industrial		_
9	<u>Description</u>	Code	Dollars	Factor	Residential	Mid General	Large General	General	Contract General	OPS	0
10				Embedded							
	Total Other Expenses		8,953,581		4,139,796	3,895,880	565,190	201,540	134,090	17,085	0
243	Income tax expense		0		0	0	0	0	0	0	0
244	Gross receipts tax expense		0		0	<u>0</u>	<u>0</u>	<u>0</u>		0	
	Total expenses		10,287,369		4,848,794	4,404,664	636,300	228,489	<u>0</u> 149,938	19,184	<u>0</u> 0
247	Total expenses		10,207,303		4,040,734	+,+0+,00+	030,300	220,400	143,330	13,104	O
	NET INCOME at Present Rates		9,333,912		(1,151,307)	1,603,336	4,397,202	2,149,372	2,289,271	46,037	0
249			-,,-		(, - , ,	, ,	, , -	, -,-	,,	-,	
250	Total Rate Base		132,511,384		69,082,575	51,591,397	7,256,919	2,728,623	1,639,000	212,870	0
251											
252	Return at Present Rates										
253											
254	REVENUE REQUIREMENTS										
255											
	Target ROR		7.51%	,	7.51%	7.51%	7.51%	7.51%	7.51%	7.51%	7.51%
	Using Target for System		100 = 11 00 1			54 504 00 5	7.050.040	0.700.000	4 000 000	040.070	
	Rate Base	391,531	132,511,384		69,082,575	51,591,397	7,256,919	2,728,623	1,639,000	212,870	0
259 260	Operating expenses	156,757	1,961,969		1,042,046	748,281	104,594	39,633	23,317	4,099	0
261	Operating expenses Depreciation expense	22,095			3,519,453	3,548,189	519,344	185,766	126,622	14,639	0
	Additional Bad Debt expense	22,093	7,914,012	None	0,519,455	0,040,109	0	0	0	14,039	0
263	Taxes other than Income, GRT	19,364	-	None	287,295	108,195	12,361	3,090	<u>0</u>	446	<u>0</u>
	Operating expenses to recover	198,216			4,848,794	4,404,664	636,300	228,489	149,938	19,184	0
265		,	,,,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,101,001	555,555	,	,	,	-
266	Target Return on Rate Base- After taxes	35,915	9,950,886		5,187,727	3,874,234	544,955	204,905	123,080	15,985	0
267											
268	Income taxes to recover	13,559	0	0.0%	0	0	0	0	0	0	0
269	Subtotal- Rev Req before GRT	247,690	20,238,255		10,036,520	8,278,898	<u>1,181,255</u>	433,394	273,018	<u>35,169</u>	<u>0</u>
270	GRT needed	11,474	0	_	0	0	0	0	0	0	0
271	TOTAL REVENUE REQUIREMENT	259,165	20,238,255	=	10,036,520	8,278,898	1,181,255	433,394	273,018	35,169	0

1

Enbridge Gas New Brunswick 1 2 2020 COS Budget Rate Classes
ONSITE CUSTOMER Class Allocation 3 ONSITE

Account Account Customer Factor Factor	7			ONSITE	Allocation	ONSITE CUST	OMER Class	Allocation				
Pactrioling	8	Account	Account	CUSTOMER						Industrial		
Table Tabl	9	<u>Description</u>	Code	Dollars			Mid General	Large General		Contract	OPS	0
13 Fanchises & Consents 401 0 None 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	10				Embedded					Conordi		
14 Other Intanglible Plant 402 0 None 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	12	I. GAS PLANT IN SERVICE										
15 SUDICITION PLANT 17 B. PRODUCTION PLANT 18 PRODUCTION PLANT 19 PRODUCTION PLANT 19 PRODUCTION PLANT 20 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	13	Franchises & Consents	401	0	None							
16					None							
17 B. PRODUCTION PLANT		Subtotal - INTANGIBLE ASSETS	401-402	0		0	0	0	0	0	0	0
18 Production Plant 403-419 0 None 0 0 0 0 0 0 0 0 0												
19 Subtotal - PRODUCTION PLANT				•		•		•	•		•	•
20 C. STORAGE PLANT 22 Storage Plant					None	<u>0</u>					<u>0</u>	
21 C. STORAGE PLANT 22 Storage Plant		Subtotal - PRODUCTION PLANT	403-419	0		0	0	0	0	0	0	0
22 Storage Plant		C CTORACE DI ANT										
23 Subtotal - STORAGE PLANT			440.450	0	None	0	0	0	0	0	0	0
25 D.TRANSMISSION PLANT		•			None	<u>U</u>	<u>U</u>		<u>U</u>		<u>U</u>	<u>U</u>
25 D. TRANSMISSION PLANT		Subiolai - STORAGE PLAINT	440-459	U		U	U	U	U	U	U	U
26 Land and Land Rights		D TRANSMISSION PLANT	460-469	0	None	0	0	0	0	0	0	0
27 E. DISTRIBUTION PLANT 28 Land and Land Rights		D. HAMOMICCION I EAN	400 403	Ū	None	O	O	Ū	O	J	Ü	O
28 Land and Land Rights		F DISTRIBUTION PLANT										
29 Structures and Improvements 472 0 None 0 0 0 0 0 0 0 0 0			470	0	None	0	0	0	0	0	0	0
30 Services 473 0 None 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0												0
32 Mains-PL	30	•	473	0	None	0	0	0	0	0	0	0
32 Mains-PL 475 0 None 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	31	Regulators and Meter Installations	474	0	None	0	0	0	0	0	0	0
34 Compressor Equipment	32		475	0	None	0	0	0	0	0	0	0
35 Meas. & Reg. Stat. Equip General 477 0 Meter_Invest 0 0 0 0 0 0 0 0 0	33	Mains-ST	475	0	None	0	0	0	0	0	0	0
36 Meters 478 0 Meter_Invest_Res 0	34	Compressor Equipment	476	0	None	0	0	0	0	0	0	0
37 Other Distribution Equipment 479 0 None 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	35	Meas. & Reg. Stat. Equip General	477	0	Meter_Invest	0	0	0	0	0	0	0
38 Development O&M 479 Q None Q Q Q Q Q Q Q Q Q	36	Meters	478	0	Meter_Invest_Res	0	0	0	0	0	0	0
39 Subtotal - DISTRIBUTION PLANT 470-479 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0												
40 41 F. GENERAL PLANT 42 Land and Land Rights		•		_	None				_			
41 F. GENERAL PLANT 42 Land and Land Rights 480 0 ONSITELABOR-C 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Subtotal - DISTRIBUTION PLANT	470-479	0		0	0	0	0	0	0	0
42 Land and Land Rights 480 0 ONSITELABOR-C 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0												
43 Structures and Improvements 482 37,761 ONSITELABOR-C 16,524 11,568 4,371 3,253 1,899 145 0 44 Office Furniture and Equipment 483 65,631 ONSITELABOR-C 28,720 20,105 7,598 5,655 3,301 252 0 45 Transportation Equipment 484 847,334 ONSITELABOR-C 370,791 259,569 98,093 73,006 42,622 3,253 0 46 Heavy Work Equipment 485 0 ONSITELABOR-C 0 0 0 0 0 0 0 0 0 47 Tools & Work Equipment 486 692,834 ONSITELABOR-C 303,182 212,240 80,207 59,694 34,851 2,660 0 48 Equipment on Customers' Premises 487 0 ONSITELABOR-C 0 0 0 0 0 0 0 0 0 49 Communication Structures & Equip 488 0 ONSITELABOR-C 0 0 0 0 0 0 0 0 50 Computer Hardware & Software 490 1,410,708 ONSITELABOR-C 617,322 432,151 163,313 121,546 70,961 5,416 0 51 Other General Equipment 489 0 ONSITELABOR-C 0 0 0 0 0 0 0 0 52 Subtotal - GENERAL PLANT 480-490 3,054,268 1,336,539 935,633 353,583 263,153 153,634 11,725 0 55 II. DEPRECIATION RESERVE				•	ONOTEL ADOD O	•		•	•		•	•
44 Office Furniture and Equipment 483 65,631 ONSITELABOR-C 28,720 20,105 7,598 5,655 3,301 252 0 45 Transportation Equipment 484 847,334 ONSITELABOR-C 370,791 259,569 98,093 73,006 42,622 3,253 0 46 Heavy Work Equipment 485 0 ONSITELABOR-C 0 <t< td=""><td></td><td><u> </u></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td></t<>		<u> </u>							-			
45 Transportation Equipment 484 847,334 ONSITELABOR-C 370,791 259,569 98,093 73,006 42,622 3,253 0 46 Heavy Work Equipment 485 0 ONSITELABOR-C 0 0 0 0 0 0 0 0 0 47 Tools & Work Equipment 486 692,834 ONSITELABOR-C 303,182 212,240 80,207 59,694 34,851 2,660 0 48 Equipment on Customers' Premises 487 0 ONSITELABOR-C 0 0 0 0 0 0 0 0 0 49 Communication Structures & Equip 488 0 ONSITELABOR-C 0 0 0 0 0 0 0 0 0 50 Computer Hardware & Software 490 1,410,708 ONSITELABOR-C 617,322 432,151 163,313 121,546 70,961 5,416 0 51 Other General Equipment 489 0 ONSITELABOR-C 0 0 0 0 0 0 0 0 52 Subtotal - GENERAL PLANT 480-490 3,054,268 1,336,539 935,633 353,583 263,153 153,634 11,725 0 53 54 TOTAL UTILITY PLANT 3,054,268 1,336,539 935,633 353,583 263,153 153,634 11,725 0 55 56 II. DEPRECIATION RESERVE		•		,					,	,		-
46 Heavy Work Equipment 485 0 ONSITELABOR-C 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		- · · · · · · · · · · · · · · · · · · ·		,				,	,	,		-
47 Tools & Work Equipment 486 692,834 ONSITELABOR-C 303,182 212,240 80,207 59,694 34,851 2,660 0 48 Equipment on Customers' Premises 487 0 ONSITELABOR-C 0 0 0 0 0 0 0 0 0 49 Communication Structures & Equip 488 0 ONSITELABOR-C 0 0 0 0 0 0 0 0 0 50 Computer Hardware & Software 490 1,410,708 ONSITELABOR-C 617,322 432,151 163,313 121,546 70,961 5,416 0 51 Other General Equipment 489 0 ONSITELABOR-C 0 0 0 0 0 0 0 0 52 Subtotal - GENERAL PLANT 480-490 3,054,268 1,336,539 935,633 353,583 263,153 153,634 11,725 0 53 TOTAL UTILITY PLANT 3,054,268 1,336,539 935,633 353,583 263,153 153,634 11,725 0 56 II. DEPRECIATION RESERVE							,	,	,			
48 Equipment on Customers' Premises 487 0 ONSITELABOR-C 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0												-
49 Communication Structures & Equip 488 0 ONSITELABOR-C 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		The state of the s							,	,	,	-
50 Computer Hardware & Software 490 1,410,708 ONSITELABOR-C 617,322 432,151 163,313 121,546 70,961 5,416 0 51 Other General Equipment 489 0 ONSITELABOR-C 0 0 0 0 0 0 0 0 0 0 0 0 52 Subtotal - GENERAL PLANT 480-490 3,054,268 1,336,539 935,633 353,583 263,153 153,634 11,725 0 53 54 TOTAL UTILITY PLANT 3,054,268 1,336,539 935,633 353,583 263,153 153,634 11,725 0 55 56 II. DEPRECIATION RESERVE											-	-
51 Other General Equipment 489 <u>0</u> ONSITELABOR-C <u>0</u>						-			-	-	-	-
52 Subtotal - GENERAL PLANT 480-490 3,054,268 1,336,539 935,633 353,583 263,153 153,634 11,725 0 53 54 TOTAL UTILITY PLANT 3,054,268 1,336,539 935,633 353,583 263,153 153,634 11,725 0 55 56 II. DEPRECIATION RESERVE				, ,				,				-
53 54 TOTAL UTILITY PLANT 3,054,268 1,336,539 935,633 353,583 263,153 153,634 11,725 0 55 56 II. DEPRECIATION RESERVE		• •		_	2	_					_	
55 56 II. DEPRECIATION RESERVE				-,,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	,		,	,	-
55 56 II. DEPRECIATION RESERVE		TOTAL UTILITY PLANT		3,054,268		1,336,539	935,633	353,583	263,153	153,634	11,725	0
	55			, , ,			,	,	, -	•	•	
57 Intangible Plant 0. ONSITEPT-C INT 0. 0. 0. 0. 0. 0. 0. 0.	56	II. DEPRECIATION RESERVE										
or intergrate train.	57	Intangible Plant		0	ONSITEPT-C_INT	0	0	0	0	0	0	0
58 Production Plant 0 None 0 0 0 0 0 0 0	58	Production Plant		0	None	0	0	0	0	0	0	0

1					Enbridge Gas		ICK				
2					2020 COS Bud Rate Classes	aget					
7			ONSITE		ONSITE CUST	OMER Class	Allocation				
8	Account	Account	CUSTOMER	Allocation	Small General -			Contract	Industrial		
9	<u>Description</u>	Code	Dollars	Factor	Residential	Mid General	Large General	General	Contract General	OPS	0
10				Embedded							
59	8		0	None	0	0	0	0	0	0	0
60	Transmission Plant		0	None	0	0	0	0	0	0	0
	Mains-PL		0	None	0	0	0	0	0	0	0
	Mains-ST		0	None	0	0	0	0	0	0	0
63	Development O&M		0	None	0	0	0	0	0	0	0
	Services		0	None	0	0	0	0	0	0	0
	Meters		0	Meter_Invest	0	0	0	0	0	0	0
66	Distr Other		0	ONSITE-CxMSM	0	0	0	0	0	0	0
67	General Plant			ONSITELABOR-C		342,579	<u>129,463</u>	<u>96,353</u>	<u>56,253</u>	4,293	<u>0</u>
68 69	TOTAL - DEPRECIATION RESERVE		1,118,311		489,370	342,579	129,463	96,353	56,253	4,293	0
70	III. OTHER RATE BASE ITEMS										
71	Gas Storage Inventory		0	None	0	0	0	0	0	0	0
72	CWIP		0	ONSITEPT-C	0	0	0	0	0	0	0
73	Customer Deposits		0	ONSITEPT-C	0	0	0	0	0	0	0
74	Franchise fee		0	ONSITEPT-C	0	0	0	0	0	0	0
75	Deferred development costs		0	ONSITEPT-C	0	0	0	0	0	0	0
76	Deferred carrying costs		0	ONSITEPT-C	0	0	0	0	0	0	0
77	Deferred equity offering costs		0	ONSITEPT-C	0	0	0	0	0	0	0
78	Term deposit		0	ONSITEPT-C	0	0	0	0	0	0	0
79	Deferral account		<u>0</u>	ONSITELABOR-C	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
80	Total - OTHER RATE BASE ITEMS		0		0	0	0	0	0	0	0
81											
82	IV. TOTAL RATE BASE (Excl. Working		1,935,957		847,169	593,054	224,120	166,801	97,381	7,432	<u>0</u>
83	Working Capital	131	518,547	NSITEO&MXGAS-	218,657	159,845	63,721	45,896	28,025	2,403	0
84											
85	V. TOTAL RATE BASE		2,454,503		1,065,826	752,899	287,840	212,697	125,407	9,835	0
86				=							
87	I. OPERATION & MAINTENANCE EXI										
	Manufactured Gas Production										
90		610	0	None	0	0	0	0	0	0	0
	Gas Wells	614	0	None	0	0	0	0	0	0	0
	Other Gas Production	619	0	None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
93	Subtotal - Production	610-619	0		0	0	0	0	0	0	0
	Supervision	810	0	None	0	0	0	0	0	0	Ö
95	Gas Production Maintenance	814	<u>0</u>	None	<u>0</u>	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
96	Subtotal - O&M Accounts 617-618	810-819	0	None	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Subtotal - Manufactured Gas Productic		0		0	0	0	0	0	0	0
98	Cabicial management Cabi readon	0.00.0	· ·		ŭ	ū	· ·	· ·	· ·	· ·	· ·
	Gas Supply Expenses										
	Natural Gas Purchases	623	0	None	0	0	0	0	0	0	0
	Gas Supply Operation	624	0	None	0	0	0	0	0	0	0
	Natural Gas W/D from Storage	627-628	0	None	0	0	0	0	0	0	0
	Gas Used for Other Util Operations	629	0	None	0	0	0	0	0	0	0
	Other Gas Supply Expenses	023	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	Subtotal - PRODUCTION EXPENSES	623-620	0	140110	<u>0</u>	0	0	0	<u>0</u> 0	0	<u>0</u> 0
100	Castotal I NODOG HON EN LINGES	020-023	0		U	U	0	0	U	U	U

1 2					2020 COS Bud		ICK				
3					Rate Classes	ager					
7			ONSITE		ONSITE CUST	OMER Class	Allocation				
8	Account	Account	CUSTOMER	Allocation	Small General -			Contract	Industrial		_
9	<u>Description</u>	Code	Dollars	Factor	Residential	Mid General	Large General	General	Contract General	OPS	0
10				Embedded							
106											
107	B. NATURAL GAS STORAGE, TERMI										
108	Storage Operation & Maintenance	640-859	0	None	0	0	0	0	0	0	0
109	Subtotal - NATURAL GAS STORAGE	640-859	0		0	0	0	0	0	0	0
110											
111	C. TRANSMISSION EXPENSES	660-869	0	None	0	0	0	0	0	0	0
112											
113	D. DISTRIBUTION EXPENSES										
114	Supervision	670-870	0	ONSITEDistPT-C	0	0	0	0	0	0	0
115	Load Dispatching	671	0	None	0	0	0	0	0	0	0
116	Meter and Regulator Work	673-878	0	None	0	0	0	0	0	0	0
117	Service Work	674	0	None	0	0	0	0	0	0	0
118	Mains and Services	675-875	0	None	0	0	0	0	0	0	0
119	Compressor Equipment	676-876	0	None	0	0	0	0	0	0	0
120	Measuring and Regulation	677-877	0	Meter_Invest	0	0	0	0	0	0	0
121	Other Distribution Equipment	679-879	0	Meter_Invest	0	0	0	0	0	0	0
122	Structures and Improvements	872	0	ONSITEPT-C	0	0	0	0	0	0	0
123	General Maintenance	884-889		ONSITELABOR-C		<u>316,667</u>	<u>119,671</u>	<u>89,065</u>	<u>51,998</u>	<u>3,969</u>	<u>0</u> <u>0</u>
124	Subtotal - DISTRIBUTION EXPENSES	670-889	1,033,724		<u>452,355</u>	<u>316,667</u>	<u>119,671</u>	<u>89,065</u>	<u>51,998</u>	<u>3,969</u>	<u>0</u>
125	Total - OPERATION & MAINTENANCI		<u>1,033,724</u>		<u>452,355</u>	<u>316,667</u>	<u>119,671</u>	<u>89,065</u>	<u>51,998</u>	<u>3,969</u>	<u>0</u>
126											
127	II. SALES & MARKETING										
128	Supervision	700	827,071	TOTALPLANT	233,496	288,420	147,221	89,313	67,930	691	0
129	Advertising - Natural Gas Promotion	701	352,133	TOTALPLANT	99,413	122,797	62,681	38,026	28,922	294	0
130	Demonstration and Selling Exp	702	177,692	TOTALPLANT	50,165	61,965	31,630	19,189	14,594	148	0
131	Revenue from Merchandising	703	0	TOTALPLANT	0	0	0	0	0	0	0
132	Expense of Merchandising	704	0	TOTALPLANT	0	0	0	0	0	0	0
133	Advertising - Other	705	58,550	TOTALPLANT	16,530	20,418	10,422	6,323	4,809	49	0
134	Other Sales Promotion	709	<u>0</u>	Incentives	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
135	Total - CUSTOMER ACCOUNTS EXP		1,415,447		399,605	493,601	251,954	152,851	116,255	1,182	0
136											
137	III. CUSTOMER SERVICE & INFORM.										
138	Operatin Supervision	710	144,980	Bills_All	101,172	38,101	4,353	1,088	109	157	0
	Customers' Contracts and Orders	711	0	Bills_All	0	0	0	0	0	0	0
140	Meter Reading	712	1,500	MetersRead	1,005	379	65	32	11	8	0
141	Customers' Billing and Accounting	713	623,238	Billing	401,187	151,087	17,262	43,154	4,315	6,233	0
	Credit and Collection	714		'ENALTY_CHARG		0	0	0	0	0	0
143	Uncollectable Accounts	718	162,722	Write-offs	29,777	49,553	42,280	20,006	20,559	547	0
	Other Customer Accounting	719	0	Bills_All	0	0		0	0	0	0
	Total - CUSTOMER SERVICE & INFO		932,440		533,142	239,119	63,959	64,280	24,994	6,946	0
146											
147 148	Total - CUSTOMER ACCOUNTS, SEF		2,347,887		932,747	732,720	315,913	217,131	141,249	8,127	0
149	IV. ADMINISTRATIVE & GENERAL E										
150											
	Administrative & General	721		ONSITELABOR-C		647	245	182	106	8	0
152	Special Services	722	266,837	ONSITELABOR-C	116,767	81,742	30,891	22,990	13,422	1,024	0

2					2020 COS Bud	lget					
3					Rate Classes						
7			ONSITE	Allocation	ONSITE CUST	OMER Class	Allocation				
8	Account	Account	CUSTOMER		Small General -	Milossani		Contract	Industrial	000	0
9	<u>Description</u>	<u>Code</u>	Dollars	Factor	Residential	Mid General	Large General	General	Contract General	OPS	0
	Learne	700	0	Embedded	0	0	0	0	0	0	0
	Insurance	723 724	0	ONSITEPT-C ONSITELABOR-C	0	0	0	0 0	0	0	0
	Injuries & Damages	724 725		ONSITELABOR-C			98,658		42,867	3,272	0
155 156	Employee Pensions and Benefits Other Admin & Gen Expenses	725 728	,	ONSITELABOR-C		261,063 399,701	151,050	73,426 112,419	65,632	5,009	0
157	Admin & Gen Expenses Transferred	729		SITE-TRANSFER		(379,816)	(151,802)	(109,167)	(66,803)	5,009 <u>0</u>	<u>0</u>
	Subtotal - O&M Accounts 721-729	123	1,199,931	VOITE-TRAINOLER	543,163	363,337	129,042	99,850	55,226	9,313	0
159											
160 161	TOTAL - OPERATING EXPENSES (E:		4,581,542		1,928,264	1,412,724	564,626	406,046	248,472	21,409	0
	VI. DEPRECIATION EXPENSE										
	Intangible Plant	403	0	ONSITEPT-C_INT	0	0	0	0	0	0	0
	Production Plant	403	0	None	0	0	0	0	0	0	0
165	Local Storage Plant	403	0	None	0	0	0	0	0	0	0
166	Transmission Plant	403	0	None	0	0	0	0	0	0	0
167	Mains-PL	404	0	None	0	0	0	0	0	0	0
168	Mains-ST	404	0	None	0	0	0	0	0	0	0
169	Development O&M	404	0	None	0	0	0	0	0	0	0
170	Services	404	0	None	0	0	0	0	0	0	0
	Meters	404	0	Meter_Invest	0	0	0	0	0	0	0
172	Distr Other	404	0	ONSITE-CxMSM	0	0	0	0	0	0	0
	General Plant	404		ONSITELABOR-C		70,193	26,527	19,742	11,526	880	0
	Amort Ltd-Term Elect/Gas Plant	404	0	ONSITEPT-C	0	0	0	0	0	0	0
175	Adjustment		<u>0</u>	ONSITEPT-C	0	<u>0</u>	<u>0</u>	0	<u>0</u>	<u>0</u>	<u>0</u>
176 177	Total - DEPRECIATION EXPENSE	403-404	229,138		100,270	70,193	26,527	19,742	11,526	880	0
178	VII. TAXES OTHER THAN INCOME T.										
179											
180	Property Tax- Plant		0	ONSITEPT-C	0	0	0	0	0	0	0
181	Distribution Tax		0	RATEBASE	0	0	0	0	0	0	0
182	Payroll related			ONSITELABOR-C		0	0	0	0	0	0
	Other taxes		0	ONSITEPT-C	0	0	0	0	0	0	0
	Property Tax- Gas		<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
185 186	Total Taxes Other Than Income Taxes	408	0		0	0	0	0	0	0	0
187	B. Franchise and Revenue Taxes										
188	Gross Receipts Tax		0	NSITE-C_Rev_GR	0	0	0	0	0	0	0
189	GRT- Uncoll Rider		<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
190	Subtotal- Franchise and Gross Receipt		0		0	0	0	0	0	0	0
191	C. Income Tax Expense										
	State Income Tax expense		0	PreTax-OnSi-C	0	0	0	0	0	0	0
	Federal Income Tax expense		<u>0</u>	PreTax-OnSi-C	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
195	Subtotal- Income tax expense		<u>0</u>	Trotax onor o	<u>v</u> 0	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u> <u>0</u>
	Total- TAX EXPENSE		0		0	0	<u>0</u> 0	<u> </u>	<u> </u>	<u>0</u> 0	<u>0</u>
197			ū		J	· ·	-	-	-	-	-
198	TOTAL EXPENSES		4,810,680		2,028,535	1,482,918	591,152	425,788	259,998	22,289	0
199											

2

3					Rate Classes	9					
7			ONSITE	Allocation	ONSITE CUST	OMER Class	Allocation				
8	Account	Account	CUSTOMER	Allocation					Industrial		
9	Description	Code	Dollars	Factor	Small General - Residential	Mid General	Large General	Contract General	Contract General	OPS	0
10				Embedded					Ocholai		
200	V. REVENUES at Present Rates										
201	Retail Revenue	520	4,713,391	Delivery_Rev	862,529	1,435,342	1,224,671	579,488	595,508	15,852	0
202	Commercial Sales	521	0	Delivery_Rev	0	0	0	0	0	0	0
203	Industrial Sales	522	0	Delivery_Rev	0	0	0	0	0	0	0
	Other Sales	529	19,966	Delivery_Rev	3,654	6,080	5,188	2,455	2,523	67	0
205	,	560	•	ENALTY_CHARG	6,314	8,460	3,578	1,099	659	1	0
206	Revenue from Service Work	561	28,968	Delivery_Rev	5,301	8,821	7,527	3,561	3,660	97	0
207	•	570	0	Delivery_Rev	0	0	0	0	0	0	0
208	Miscellaneous Operating Revenue	579	0	Delivery_Rev	0	0	0	0	0	0	0
	Other Revenue		6,470	Delivery_Rev	1,184	1,970	1,681	795	817	22	0
	Rent from Gas Ppty / Other Rev		0	ONSITEPT-C	<u>0</u>	0	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
211	Subtotal Gas Revenues, net		4,788,906		878,982	1,460,674	1,242,645	587,399	603,167	16,039	0
212				N1		0	•	0	•		0
	Non-Operating Income		0	None	0	0	0	0	0	0	0
	Non-Operating Income		<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
215	Total Non-Oper Income		0		0	0	0	0	0	0	0
216	Tatal Bassassa		4 700 000		070.000	4 400 074	4 040 045	507.000	000 407	40.000	0
	Total Revenue		4,788,906		878,982	1,460,674	1,242,645	587,399	603,167	16,039	0
218	Total Function		4 040 000		2 020 525	1 400 040	E04 4E0	40F 700	250,000	22.200	0
219	Total Expenses		4,810,680		2,028,535	1,482,918	591,152	425,788	259,998	22,289	0
220 221	NET INCOME at Present Rates		(21,775)		(1,149,552)	(22,243)	651,493	161 610	343,168	(6,250)	0
222	NET INCOME at Flesent Rates		(21,773)	•	(1,149,552)	(22,243)	051,495	161,610	343,100	(0,230)	
	Tariff Davis and Damilian state		4 744 605		2.042.265	1 4E0 EEC	E74.000	440.674	050 457	00.400	0
223	Tariff Revenue Requirements		4,741,635		2,013,265	1,459,556	574,860	418,674	253,157	22,123	U
	SUMMARY										
226											
227			4,788,906		070 002	1,460,674	1 242 645	597 200	602 167	16,039	0
228	Gas revenues				878,982		1,242,645	587,399	603,167	0,039	0
229	Non-operating income Total revenues		<u>0</u> 4,788,906		<u>0</u> 878,982	<u>0</u> 1,460,674	<u>0</u> 1,242,645	<u>0</u> 587,399	<u>0</u> 603,167	16,039	<u>0</u> 0
230	Total revenues		4,766,900		070,902	1,400,074	1,242,045	367,399	003,107	10,039	U
231	Operating Expenses										
	Production Expenses		0		0	0	0	0	0	0	0
	Natural Gas Storage, Terminaling & Pr		0		0	0	Ö	Ö	0	0	0
234	Transmission Expenses		0		0	0	0	0	0	0	0
	Distribution Expenses		1,033,724		<u>452,355</u>	<u>316,667</u>	<u>119,671</u>	89,065	<u>51,998</u>	<u>3,969</u>	<u>0</u>
236	•		1,033,724		452,355	316,667	119,671	89,065	51,998	3,969	0
237	rotal operating Expenses		.,000,		.02,000	0.0,00.	,	30,000	0.,000	0,000	· ·
	Customer Accounts, Services, & Sales		2,347,887		932,747	732,720	315,913	217,131	141,249	8,127	0
	Administrative & General Expenses		1,199,931		543,163	363,337	129,042	99,850	55,226	9,313	0
	Depreciation Expense		229,138		100,270	70,193	26,527	19,742	11,526	880	0
	Taxes other than Income, GRT		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	0	0	<u>0</u>	<u>0</u>
	Total Other Expenses		3,776,956		1,576,180	1,166,250	471,481	336,724	208,000	18,320	0
243	·				. ,		*	•	•	•	
	Income tax expense		0		0	0	0	0	0	0	0
	Gross receipts tax expense		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
246	Total expenses		4,810,680		2,028,535	1,482,918	591,152	425,788	259,998	22,289	0

Enbridge Gas New Brunswick 1 2 2020 COS Budget 3 **Rate Classes ONSITE ONSITE CUSTOMER Class Allocation** Allocation 7 8 CUSTOMER Allocation Account Account Industrial Small General -Contract Mid General Large General OPS 0 9 Contract Dollars Factor Description Code Residential General General 10 Embedded 247 248 NET INCOME at Present Rates (21,775)(1,149,552)(22,243)651,493 161,610 343,168 (6,250)0 249 250 Total Rate Base 2,454,503 1,065,826 752,899 287,840 212,697 125,407 9.835 0 251 252 Return at Present Rates 253 254 REVENUE REQUIREMENTS 255 256 Target ROR 7.51% 7.51% 7.51% 7.51% 7.51% 7.51% 7.51% 7.51% 257 Using Target for System 258 Rate Base 0 2,454,503 1,065,826 752,899 287,840 212,697 125,407 9,835 259 260 Operating expenses 4,581,542 1,928,264 1,412,724 564,626 406,046 248,472 21,409 0 880 261 Depreciation expense 229,138 100,270 70,193 26,527 19,742 11,526 0 262 Additional Bad Debt expense 0 0 0 0 0 None 0 0 0 263 Taxes other than Income, GRT 0 0 4,810,680 2,028,535 1,482,918 591,152 425,788 259,998 22,289 0 264 Operating expenses to recover 265 80,038 9,417 739 0 266 Target Return on Rate Base- After taxes 184,320 56,539 21,615 15,972 267 0 268 Income taxes to recover 0 0.0% 0 0 0 0 0 0

2,108,572

2,108,572

1,539,456

1,539,456

612,768

612,768

0

441,761

441,761

0

269,416

269,416

23,027

23,027

0

0

0

4,995,000

4,995,000

269 Subtotal- Rev Req before GRT

271 TOTAL REVENUE REQUIREMENT

270 GRT needed

1 2 3						E		ew Brunswick OS Budget Classes	
7						DISTRIE		Olasses	ONSITE
8	Account		Total	Functional	Classification	Demand	Commodity	Customer	Customer
9	<u>Description</u>	Account	<u>Dollars</u>	Allocator	Allocator	<u>Allocator</u>	Allocator	Allocator	Allocator
10 11									
	I. GAS PLANT IN SERVICE								
	Franchises & Consents	401	0	-	-	-	-	_	-
	Other Intangible Plant	402	0	-	-	-	-	-	-
	Subtotal - INTANGIBLE ASSETS	401-402	0						
16									
17	B. PRODUCTION PLANT								
18	Production Plant	403-419	0	-	-	-	-	-	-
	Subtotal - PRODUCTION PLANT	403-419	0						
20									
	C. STORAGE PLANT								
	Storage Plant	440-459	0	-	-	-	-	-	-
	Subtotal - STORAGE PLANT	440-459	0						
24									
	D. TRANSMISSION PLANT	460-469	0						
26	E DIOTRIPLITION DI ANT								
	E. DISTRIBUTION PLANT	470	504.050	DICT	DEMAND	Deel			
	Land and Land Rights	470	564,250	DIST -	DEMAND	Peak	-	-	-
	Structures and Improvements Services	472 473	0 73,148,927	DIST	CUST	-	-	Sorving Invest	-
	Regulators and Meter Installations	473 474	73,140,927	DIST -	C031	-	-	Service_Invest	-
	Mains-PL	475	85,155,493	DIST	MAINS-PL	MainsDemand-PL	_	MainsCustomer-PL	_
	Mains-ST	475	51,292,417	DIST	DEMAND	MainsDemand	_	-	_
	Compressor Equipment	476	0	-	- DEWAND	-	-	-	_
	Meas. & Reg. Stat. Equip General	477	16,831,771	DIST	DEMAND	Peak	-	_	-
	Meters	478	25,809,030	DIST	CUST	-	_	Meter_Invest	-
	Other Distribution Equipment	479	0	-	-	-	-	-	-
38		479	114,901,733	PLANT	DISTPT	DISTPT-D	-	DISTPT-C	-
39	Subtotal - DISTRIBUTION PLANT	470-479	367,703,621						
40									
41	F. GENERAL PLANT								
42	Land and Land Rights	480	0	-	-	-	-	-	-
43	Structures and Improvements	482	107,201	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
	Office Furniture and Equipment	483	186,322	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
	Transportation Equipment	484	2,405,518	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
	Heavy Work Equipment	485	0				-		-
	Tools & Work Equipment	486	1,966,904	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
	Equipment on Customers' Premises	487	0	-	-	-	-	-	-
	Communication Structures & Equip	488	0	-	-	-	-	-	-
	Computer Hardware & Software	490	4,004,897	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
	Other General Equipment	489	0	-	-	-	-	-	-
	Subtotal - GENERAL PLANT	480-490	8,670,842						
53	TOTAL UTILITY PLANT								
54 55	TOTAL UTILITY PLANT								
	II. DEPRECIATION RESERVE								
	Intangible Plant		0	_	_	_	_	_	_
	Production Plant		0	-	_	-	-	- -	
	Local Storage Plant		0	-	_	_	-	-	_
	Transmission Plant		0	_	_	_	_	_	_
	Maina DI		25 650 400	DICT	MAINE DI	Mains Domand Bl		MainaCuatamar DI	1

25,650,489

DIST

MAINS-PL

MainsDemand-PL

MainsCustomer-PL

61 Mains-PL

Enbridge Gas New Brunswick 2020 COS Budget Rate Classes

1						E	inbridge Gas N		
2								OS Budget	
3								Classes	
7						DISTRIE			ONSITE
8	Account		Total	Functional	Classification	Demand	Commodity	Customer	Customer
9	<u>Description</u>	Account	<u>Dollars</u>	Allocator	<u>Allocator</u>	Allocator	Allocator	Allocator	<u>Allocator</u>
10									
	Mains-ST		13,025,748	DIST	DEMAND	MainsDemand	-	- ·	-
63	Development O&M		37,294,904	PLANT	DISTPT	DISTPT-D	-	DISTPT-C	-
	Services		21,723,217	DIST	CUST	-	-	Service_Invest	-
	Meters		6,827,980	DIST	CUST	-	-	Meter_Invest	-
	Distr Other		8,299,783	DIST	DISTOnlyPT	DISTPT-D	-	DISTPT-C	-
67	General Plant		3,174,804	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
68	TOTAL - DEPRECIATION RESERVE		115,996,925						
69									
70	III. OTHER RATE BASE ITEMS								
71	Gas Storage Inventory		0	-	-	-	-	-	-
72	CWIP		0	-	-	-	-	-	-
73	Customer Deposits		0	-	-	-	-	-	-
74	Franchise fee		0	-	-	-	-	-	-
75	Deferred development costs		0	-	-	-	-	-	-
76	Deferred carrying costs		0	-	-	-	-	-	-
	Deferred equity offering costs		0	-	-	-	-	-	-
	Term deposit		2,970,615	DIST	DISTOnlyPT	DISTPT-D	-	DISTPT-C	-
	Deferral account		0	-	-		-		-
80	Total - OTHER RATE BASE ITEMS		2,970,615						
81			_,-,-,-,-						
	IV. TOTAL RATE BASE (Excl. Working Ca		263,348,153						
	Working Capital	131	1,449,961	O&MXGAS	DISTO&MXGAS	DISTO&MXGAS-D	_	DISTO&MXGAS-C	NSITEO&MXGAS-
84	Working Capital	101	1,110,001	Odm/(O/(O	Dio i Gaivino de	Dio i odinixo to D		Dio i Gainixono G	NOTI E COMPTO TO
	V. TOTAL RATE BASE								
86	V. TOTALIKATE BAGE								
	I. OPERATION & MAINTENANCE EXPEN								
	A. PRODUCTION EXPENSES								
	Manufactured Gas Production Character Supplied Engineering	610	0						
	Operation Supv and Engineering	610	0	-	-	-	-	-	-
	Gas Wells	614	0	-	-	-	-	-	-
	Other Gas Production	619	0	-	-	-	-	-	-
93	Subtotal - Production	610-619	0						
	Supervision	810	0	-	-	-	-	-	-
	Gas Production Maintenance	814	0	-	-	-	-	-	-
96	Subtotal - O&M Accounts 617-618	810-819	0						
97	Subtotal - Manufactured Gas Production	610-819	0						
98									
	Gas Supply Expenses		0						
100	Natural Gas Purchases	623	0	-	-	-	-	-	-
101	Gas Supply Operation	624	142,000	DIST	DISTPT	Peak	-	DISTPT-C	-
102	Natural Gas W/D from Storage	627-628	0	-	-	-	-	-	-
	Gas Used for Other Util Operations	629	0	-	-	-	-	-	-
104	Other Gas Supply Expenses		0	-	-	-	-	-	-
105	Subtotal - PRODUCTION EXPENSES	623-629	142,000						
106									
107	B. NATURAL GAS STORAGE, TERMINAL								
	Storage Operation & Maintenance	640-859	0	-	-	-	-	-	-
	Subtotal - NATURAL GAS STORAGE	640-859	0						
110	-								
	C. TRANSMISSION EXPENSES	660-869	1,768,039						
112			,,						
					•				•

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Enbridge Gas New Brunswick 2020 COS Budget Rate Classes

1						Er	-	lew Brunswick	
2								OS Budget	
3								Classes	1 00
7					01 '6' ''	DISTRIBU		2 .	ONSITE
8	Account	A	Total	Functional	Classification	Demand	Commodity	Customer	Customer
9	<u>Description</u>	Account	<u>Dollars</u>	<u>Allocator</u>	Allocator	Allocator	Allocator	<u>Allocator</u>	<u>Allocator</u>
10	D. DICTRIDITION EVENICES								
	D. DISTRIBUTION EXPENSES Supervision	670-870	4 226 220	DIST	DISTOnlyPT	DISTOnlyPT-D		DISTOnlyPT-C	
114	Load Dispatching	671	1,236,339 0	וטוטו	DISTORIYET	DISTORIYET-D	-	DISTORIYET-C	-
115 116	Meter and Regulator Work	673-878	0	-	_	-	-	-	_
	Service Work	674	0	_		-	_	_	
	Mains and Services	675-875	140,362	DIST	MAIN&SERVICE	DISTMAIN-SERVICE-E	_)ISTMAIN-SERVICE-	_
	Compressor Equipment	676-876	0	-	-	-	_	-	_
120	Measuring and Regulation	677-877	1,119,114	DIST	DEMAND	Peak	-	-	_
	Other Distribution Equipment	679-879	0	-	-	-	-	_	_
122	Structures and Improvements	872	0	_	_	-	-	-	_
123	General Maintenance	884-889	2,934,667	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
124	Subtotal - DISTRIBUTION EXPENSES	670-889	5,430,481						
125	Total - OPERATION & MAINTENANCE E)		7,198,520						
126			,,-						
	II. SALES & MARKETING								
128	Supervision	700	827,071	ONSITE	-	-	-	-	TOTALPLANT
	Advertising - Natural Gas Promotion	701	352,133	ONSITE	-	-	-	-	TOTALPLANT
130	Demonstration and Selling Exp	702	177,692	ONSITE	-	-	-	-	TOTALPLANT
131	Revenue from Merchandising	703	0	-	-	-	-	-	-
132	Expense of Merchandising	704	0	-	-	-	-	-	-
133	Advertising - Other	705	58,550	ONSITE	-	-	-	-	TOTALPLANT
134	Other Sales Promotion	709	0	-	-	-	-	-	-
135	Total - CUSTOMER ACCOUNTS EXPENS		1,415,447						
136									
137	III. CUSTOMER SERVICE & INFORMATIC								
138	Operatin Supervision	710	144,980	ONSITE	-	-	-	-	Bills_All
139	Customers' Contracts and Orders	711	0	-	-	-	-	-	-
140	•	712	1,500	ONSITE	-	-	-	-	MetersRead
141	Customers' Billing and Accounting	713	623,238	ONSITE	-	-	-	-	Billing
	Credit and Collection	714	0	-	-	-	-	-	
143	Uncollectable Accounts	718	162,722	ONSITE	-	-	-	-	Write-offs
144	Other Customer Accounting	719	0	-	-	-	-	-	-
	Total - CUSTOMER SERVICE & INFORM		932,440						
146	Table OUIOTOMED ACCOUNTS OF DUIC		0.047.007						
	Total - CUSTOMER ACCOUNTS, SERVIC		2,347,887						
148 149	IV. ADMINISTRATIVE & GENERAL EXPE								
	IV. ADMINISTRATIVE & GENERAL EXPE								
150	Administrative & Conoral	721	6 000	LABOR	DISTLABOR	DISTLABOR-D		DISTLABOR-C	ONSITELABOR-C
151	Administrative & General Special Services	721 722	6,000 757,530	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C DISTLABOR-C	ONSITELABOR-C
	Insurance	723	757,550	LABOR	DISTLABOR	DISTEADOR-D	-	DISTLABOR-C	ONSTILLABOR-C
	Injuries & Damages	723 724	0	-	_	-	_	_	_
	Employee Pensions and Benefits	725	2,419,362	LABOR	DISTLABOR	DISTLABOR-D	_		ONSITELABOR-C
	Other Admin & Gen Expenses	728	3,704,170	LABOR	DISTLABOR	DISTLABOR-D	_	DISTLABOR-C	ONSITELABOR-C
	Admin & Gen Expenses Transferred	729	(3,480,546)	LABOR	DISTLABOR	DIST-TRANSFER-D	_	DIST-TRANSFER-C	
	Subtotal - O&M Accounts 721-729	125	3,406,516	LABOR	DIGITATION	DIOT TRANSPER D		DIOT TIVINOI EILO	CONTE TROUTON EN
159			3, .30,010						
	TOTAL - OPERATING EXPENSES (Excl [12,952,923						
161	11 11 11 11 11 11 11 11 11 11 11 11 11		,55_,520						
	VI. DEPRECIATION EXPENSE								
	Intangible Plant	403	0	-	-	-	-	-	-
	=				•				

1						E	inbridge Gas N		
2								OS Budget	
3								Classes	
7				ļ	Ī	DISTRIB			ONSITE
8			Total	Functional	Classification	Demand	Commodity	Customer	Customer
9		<u>Account</u>	<u>Dollars</u>	<u>Allocator</u>	Allocator	Allocator	Allocator	Allocator	<u>Allocator</u>
10				ļ	1				1
	Production Plant	403	0	- 1	-	-	-	-	- [
	•	403	0	-	-	-	-	-	- [
		403	0	-	1	-	-	- 	- 1
	Mains-PL	404	1,389,151	DIST	MAINS-PL	MainsDemand-PL	-	MainsCustomer-PL	- [
	Mains-ST	404	822,395	DIST	DEMAND	MainsDemand	-	-	- 1
	Development O&M	404	2,792,099	PLANT	DISTPT	DISTPT-D	-	DISTPT-C	- [
	Services	404	1,299,379	DIST	CUST	-	-	Service_Invest	- I
	Meters	404	2,170,679	DIST	CUST	-	-	Meter_Invest	- 1
	Distr Other	404	484,501	DIST	DISTPT	DISTPT-D	-	DISTPT-C	
	General Plant	404	650,506	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
	Amort Ltd-Term Elect/Gas Plant	404	3,967,141	PLANT	DISTPT	DISTPT-D	-	DISTPT-C	- I
	Adjustment		0	-	1 -	-	-	-	- I
	Total - DEPRECIATION EXPENSE	403-404	13,575,852	ı	1				1
177				ļ	1				l
	VII. TAXES OTHER THAN INCOME TAXE			ı	1				l j
	A. General Taxes				l <u> </u>			- 0	l
	Property Tax- Plant		1,274,518	DIST	PropertyTax	PropertyTax-D	-	PropertyTax-C	- I
	Distribution Tax		0	-	1 -	-	-	-	- I
	Payroll related		0	-	-	-	-	-	- I
	Other taxes		0	-	-	-	-	-	- I
	Property Tax- Gas		0	-	-	-	-	-	- I
	Total Taxes Other Than Income Taxes	408	1,274,518	I	1				l j
186				ļ	1				l
	B. Franchise and Revenue Taxes		_	ļ	1				l
			0	- 1	1 -	-	-	-	- 1
	GRT- Uncoll Rider		0	- 1	1 -	-	-	-	- 1
	Subtotal- Franchise and Gross Receipts Ta		0	ı	1				l
191				ļ	1				l
	C. Income Tax Expense			ı	1				l
	State Income Tax expense		0	- 1	1 -	-	-	-	- 1
	•		0	- 1	-	-	-	-	- 1
			0	ı	1				l
			1,274,518	ļ	1				l
197				ļ	1				l
	TOTAL EXPENSES			ı	1				l
199				ı	1				l
	V. REVENUES at Present Rates		- 3- 040		1	_			l _
	Retail Revenue	520		RevReqxGas	RevReq_Dist	Delivery_Rev	-	Delivery_Rev	Delivery_Rev
	Commercial Sales	521	0	- 1	1 -	-	-	-	- [
	Industrial Sales	522	0	- 1	l		-	- <u>-</u>	
	Other Sales	529			RevReq_Dist	Delivery_Rev	-	Delivery_Rev	Delivery_Rev
	Late Payment Penalties	560	192,000	RevReqxGas	RevReq_Dist	PENALTY_CHARGE	-	PENALTY_CHARGE	
	Revenue from Service Work	561	276,561	RevReqxGas	RevReq_Dist	Delivery_Rev	-	Delivery_Rev	Delivery_Rev
	•	570	0	- 1	-	-	-	-	-
	Miscellaneous Operating Revenue	579	0	- 1			-		
	Other Revenue		61,771	RevReqxGas	RevReq_Dist	Delivery_Rev	-	Delivery_Rev	Delivery_Rev
	Rent from Gas Ppty / Other Rev		540,564	DIST_PT	DISTPT	DISTPT-D	-	DISTPT-C	-
211	,		46,261,136	ı	1				l
212			_	ļ	1				
	Non-Operating Income		0	-	-	-	-	-	-
214	Non Operating Income		0		1				

214 Non-Operating Income

1 2 3							Enbridge Gas New 2020 COS Rate Cl	Budget	
7						DISTR	IBUTION		ONSITE
8	Account		Total	Functional	Classification	Demand	Commodity	Customer	Customer
9	Description	<u>Account</u>	Dollars	Allocator	Allocator	Allocator	Allocator	Allocator	Allocator
10									
215 Tota	l Non-Oper Income		0						

COS Schedule 5 Page 5 of 5

Enbridge Gas New Brunswick 2020 COS Budget Rate Classes

				Mature Ut	ility Rate Design			
Description	Reference	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	Company Total
Description	<u>Reference</u>							
Billing Determinant Information for 2017 Average Number of Customer 2017		8,367	3,151	360	90	9	13	
Annual Sales 2017 (GJs)		593,581	1,141,472	1,497,546	857,406	1,606,474	25,092	
Revenue Requirement Other Revenues Distribution Revenue Requirement / Sales (\$/G *Range Limits are based on Max Months Cons	7	13,120,627 309,691 21,5825	16,376,046 430,356 13.9694	8,496,874 267,818 5.4950	5,234,529 133,896 5,9489	4,543,922 117,518 2.7554	58,197 2,240 2.2301	47,830,194 1,261,518