

SECTION 5.0
Cost of Service Rates

1 **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
10 the Cost of Service Study as proposed by EGNB. EGNB used the same cost of service principles
11 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
14 the distribution rates in the 2020 COS Model.

15 **Allocators**

16 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.
- 2 • COS Schedule 1 represents the results of the class cost of service study for 2020.
 - 3 • COS Schedule 2 provides the summary of account functionalization.
 - 4 • COS Schedule 3 summarizes the classification of the distribution function accounts.
 - 5 • COS Schedule 4 provides the allocation of each account by classification and by rate
 - 6 class.
 - 7 • COS Schedule 5 provides a summary of the allocation factors by account and
 - 8 function.
 - 9 • COS Schedule 6 provides a summary of the revenue requirement, revenue expected
 - 10 from proposed rates and the rates.

Schedule 5.1

Allocators

Review of 2018 Regulatory Financial Statements/2020 Rate Application

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
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 on-site 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)
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)

Review of 2018 Regulatory Financial Statements/2020 Rate Application

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) (E)
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)

Review of 2018 Regulatory Financial Statements/2020 Rate Application

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

Allocator 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

**Enbridge Gas New Brunswick
2020 COS Budget
Rate Classes**

		TOTAL Class Allocation						
Account	Account	Total Allocated	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
Description	Code	Dollars						
I. GAS PLANT IN SERVICE								
Franchises & Consents	401	0	0	0	0	0	0	0
Other Intangible Plant	402	0	0	0	0	0	0	0
Subtotal - INTANGIBLE ASSETS	401-402	0	0	0	0	0	0	0
B. PRODUCTION PLANT								
Production Plant	403-419	0	0	0	0	0	0	0
Subtotal - PRODUCTION PLANT	403-419	0	0	0	0	0	0	0
C. STORAGE PLANT								
Storage Plant	440-459	0	0	0	0	0	0	0
Subtotal - STORAGE PLANT	440-459	0	0	0	0	0	0	0
D. TRANSMISSION PLANT								
460-469		0	0	0	0	0	0	0
E. DISTRIBUTION PLANT								
Land and Land Rights	470	564,250	71,173	130,672	133,564	86,867	141,975	0
Structures and Improvements	472	0	0	0	0	0	0	0
Services	473	73,148,927	41,864,841	25,271,050	3,464,888	1,582,011	861,875	104,260
Regulators and Meter Installations	474	0	0	0	0	0	0	0
Mains-PL	475	85,155,493	23,116,618	28,078,878	20,796,654	13,127,426	0	35,917
Mains-ST	475	51,292,417	0	13,593,130	13,894,025	9,036,343	14,768,919	0
Compressor Equipment	476	0	0	0	0	0	0	0
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
Meters	478	25,809,030	4,194,560	17,186,439	2,726,071	875,557	755,496	70,906
Other Distribution Equipment	479	0	0	0	0	0	0	0
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>
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
F. GENERAL PLANT								
Land and Land Rights	480	0	0	0	0	0	0	0
Structures and Improvements	482	107,201	31,373	31,946	18,544	12,185	12,977	176
Office Furniture and Equipment	483	186,322	54,528	55,524	32,231	21,178	22,555	306
Transportation Equipment	484	2,405,518	703,985	716,842	416,123	273,421	291,196	3,951
Heavy Work Equipment	485	0	0	0	0	0	0	0
Tools & Work Equipment	486	1,966,904	575,622	586,135	340,249	223,567	238,100	3,231
Equipment on Customers' Premises	487	0	0	0	0	0	0	0
Communication Structures & Equip	488	0	0	0	0	0	0	0
Computer Hardware & Software	490	4,004,897	1,172,049	1,193,455	692,795	455,214	484,806	6,579
Other General Equipment	489	0	0	0	0	0	0	0
Subtotal - GENERAL PLANT	480-490	8,670,842	2,537,557	2,583,901	1,499,943	985,565	1,049,633	14,243
TOTAL UTILITY PLANT		376,374,463	106,346,576	130,811,072	66,952,254	40,693,006	31,250,290	321,265
II. DEPRECIATION RESERVE								
Intangible Plant		0	0	0	0	0	0	0
Production Plant		0	0	0	0	0	0	0
Local Storage Plant		0	0	0	0	0	0	0
Transmission Plant		0	0	0	0	0	0	0
Mains-PL		25,650,489	6,963,174	8,457,904	6,264,356	3,954,236	0	10,819
Mains-ST		13,025,748	0	3,451,986	3,528,398	2,294,786	3,750,578	0
Development O&M		37,294,904	10,528,989	13,005,638	6,638,601	4,027,388	3,063,148	31,140
Services		21,723,217	12,432,705	7,504,806	1,028,976	469,814	255,953	30,962
Meters		6,827,980	1,109,704	4,546,807	721,203	231,635	199,872	18,759
Distr Other		8,299,783	2,348,075	2,895,122	1,474,876	894,497	680,268	6,946

**Enbridge Gas New Brunswick
2020 COS Budget
Rate Classes**

		TOTAL Class Allocation						
Account	Account	Total Allocated	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
Description	Code	Dollars						
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
70	III. OTHER RATE BASE ITEMS							
71	Gas Storage Inventory	0	0	0	0	0	0	0
72	CWIP	0	0	0	0	0	0	0
73	Customer Deposits	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0
80	Total - OTHER RATE BASE ITEMS	2,970,615	840,411	1,036,207	527,880	320,154	243,478	2,486
81	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	V. TOTAL RATE BASE	264,798,114	73,234,639	91,491,853	47,558,879	28,965,550	23,324,490	222,705
87	I. OPERATION & MAINTENANCE EXPEN							
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	Other Gas Production	619 0	0	0	0	0	0	0
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 0	0	0	0	0	0	0
96	Subtotal - O&M Accounts 617-618	810-819 0	0	0	0	0	0	0
97	Subtotal - Manufactured Gas Production	610-819 0	0	0	0	0	0	0
98								
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	0	0	0	0	0	0	0
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, TERMINAL							
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								
113	D. DISTRIBUTION EXPENSES							
114	Supervision	670-870 1,236,339	349,471	431,465	219,909	133,382	101,076	1,035
115	Load Dispatching	671 0	0	0	0	0	0	0
116	Meter and Regulator Work	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	0	0	0	0	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

**Enbridge Gas New Brunswick
2020 COS Budget
Rate Classes**

		TOTAL Class Allocation							
Account	Account	Total Allocated	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	
Description	Code	Dollars							
122	Structures and Improvements	872	0	0	0	0	0	0	
123	General Maintenance	884-889	2,934,667	858,842	874,527	507,659	333,567	4,821	
124	Subtotal - DISTRIBUTION EXPENSES	670-889	<u>5,430,481</u>	<u>1,392,991</u>	<u>1,609,992</u>	<u>1,018,027</u>	<u>655,140</u>	<u>5,949</u>	
125	Total - OPERATION & MAINTENANCE EXPENSES		<u>7,198,520</u>	<u>1,616,006</u>	<u>2,019,443</u>	<u>1,436,542</u>	<u>927,331</u>	<u>5,949</u>	
126	II. SALES & MARKETING								
128	Supervision	700	827,071	233,496	288,420	147,221	89,313	67,930	
129	Advertising - Natural Gas Promotion	701	352,133	99,413	122,797	62,681	38,026	28,922	
130	Demonstration and Selling Exp	702	177,692	50,165	61,965	31,630	19,189	14,594	
131	Revenue from Merchandising	703	0	0	0	0	0	0	
132	Expense of Merchandising	704	0	0	0	0	0	0	
133	Advertising - Other	705	58,550	16,530	20,418	10,422	6,323	4,809	
134	Other Sales Promotion	709	0	0	0	0	0	0	
135	Total - CUSTOMER ACCOUNTS EXPENSES		1,415,447	399,605	493,601	251,954	152,851	116,255	
136	III. CUSTOMER SERVICE & INFORMATION								
138	Operatin Supervision	710	144,980	101,172	38,101	4,353	1,088	109	
139	Customers' Contracts and Orders	711	0	0	0	0	0	0	
140	Meter Reading	712	1,500	1,005	379	65	32	11	
141	Customers' Billing and Accounting	713	623,238	401,187	151,087	17,262	43,154	4,315	
142	Credit and Collection	714	0	0	0	0	0	0	
143	Uncollectable Accounts	718	162,722	29,777	49,553	42,280	20,006	20,559	
144	Other Customer Accounting	719	0	0	0	0	0	0	
145	Total - CUSTOMER SERVICE & INFORMATION		932,440	533,142	239,119	63,959	64,280	24,994	
146	IV. ADMINISTRATIVE & GENERAL EXPENSES								
147	Total - CUSTOMER ACCOUNTS, SERVICE & INFORMATION		2,347,887	932,747	732,720	315,913	217,131	141,249	
148	IV. ADMINISTRATIVE & GENERAL EXPENSES								
149	IV. ADMINISTRATIVE & GENERAL EXPENSES								
150	IV. ADMINISTRATIVE & GENERAL EXPENSES								
151	Administrative & General	721	6,000	1,756	1,788	1,038	682	726	
152	Special Services	722	757,530	221,694	225,743	131,043	86,104	91,701	
153	Insurance	723	0	0	0	0	0	0	
154	Injuries & Damages	724	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	
156	Other Admin & Gen Expenses	728	3,704,170	1,084,040	1,103,838	640,773	421,032	448,402	
157	Admin & Gen Expenses Transferred	729	<u>(3,480,546)</u>	<u>(1,014,113)</u>	<u>(1,032,766)</u>	<u>(602,885)</u>	<u>(393,244)</u>	<u>(437,538)</u>	
158	Subtotal - O&M Accounts 721-729		3,406,516	1,001,413	1,019,570	588,487	389,569	396,163	
159	TOTAL - OPERATING EXPENSES (Excl [
160	TOTAL - OPERATING EXPENSES (Excl [12,952,923	3,550,166	3,771,733	2,340,942	1,534,032	1,730,661	
161	VI. DEPRECIATION EXPENSE								
162	VI. DEPRECIATION EXPENSE								
163	Intangible Plant	403	0	0	0	0	0	0	
164	Production Plant	403	0	0	0	0	0	0	
165	Local Storage Plant	403	0	0	0	0	0	0	
166	Transmission Plant	403	0	0	0	0	0	0	
167	Mains-PL	404	1,389,151	377,104	458,054	339,258	214,149	586	
168	Mains-ST	404	822,395	0	217,945	222,769	144,884	236,797	
169	Development O&M	404	2,792,099	788,257	973,673	497,002	301,512	229,324	
170	Services	404	1,299,379	743,665	448,902	61,548	28,102	15,310	
171	Meters	404	2,170,679	352,785	1,445,473	229,277	73,639	63,541	
172	Distr Other	404	484,501	136,783	168,957	86,243	52,320	39,794	
173	General Plant	404	650,506	190,373	193,850	112,529	73,939	78,746	
174	Amort Ltd-Term Elect/Gas Plant	404	3,967,141	1,119,992	1,383,438	706,163	428,402	325,834	
175	Adjustment		0	0	0	0	0	0	
176	Total - DEPRECIATION EXPENSE	403-404	13,575,852	3,708,959	5,290,291	2,254,789	1,316,948	989,345	

**Enbridge Gas New Brunswick
2020 COS Budget
Rate Classes**

1
2
3
7
8
9
10
177
178
179
180
181
182
183
184
185
186
187
188
189
190
191
192
193
194
195
196
197
198
199
200
201
202
203
204
205
206
207
208
209
210
211
212
213
214
215
216
217
218
219
220
221
222
223
224

		TOTAL Class Allocation						
Account	Account	Total Allocated	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
Description	Code	Dollars						
VII. TAXES OTHER THAN INCOME TAXE								
A. General Taxes								
Property Tax- Plant		1,274,518	314,566	399,035	309,639	196,433	54,399	446
Distribution Tax		0	0	0	0	0	0	0
Payroll related		0	0	0	0	0	0	0
Other taxes		0	0	0	0	0	0	0
Property Tax- Gas		0	0	0	0	0	0	0
Total Taxes Other Than Income Taxes	408	1,274,518	314,566	399,035	309,639	196,433	54,399	446
B. Franchise and Revenue Taxes								
Gross Receipts Tax		0	0	0	0	0	0	0
GRT- Uncoll Rider		0	0	0	0	0	0	0
Subtotal- Franchise and Gross Receipts T:		0	0	0	0	0	0	0
C. Income Tax Expense								
State Income Tax expense		0	0	0	0	0	0	0
Federal Income Tax expense		0	0	0	0	0	0	0
Subtotal- Income tax expense		0	0	0	0	0	0	0
Total- TAX EXPENSE		1,274,518	314,566	399,035	309,639	196,433	54,399	446
TOTAL EXPENSES		27,945,293	7,621,103	9,505,504	4,925,460	3,059,374	2,792,379	41,473
V. REVENUES at Present Rates								
Retail Revenue	520	44,999,618	8,234,726	13,703,479	11,692,166	5,532,482	5,685,426	151,339
Commercial Sales	521	0	0	0	0	0	0	0
Industrial Sales	522	0	0	0	0	0	0	0
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
Revenue from Service Work	561	276,561	50,609	84,219	71,858	34,002	34,942	930
Transportation Revenue	570	0	0	0	0	0	0	0
Miscellaneous Operating Revenue	579	0	0	0	0	0	0	0
Other Revenue		61,771	11,304	18,811	16,050	7,594	7,804	208
Rent from Gas Ppty / Other Rev		<u>540,564</u>	<u>152,610</u>	<u>188,508</u>	<u>96,222</u>	<u>58,374</u>	<u>44,398</u>	<u>451</u>
Subtotal Gas Revenues, net		46,261,136	8,544,417	14,133,836	11,959,984	5,666,378	5,802,943	153,578
Non-Operating Income								
Non-Operating Income		0	0	0	0	0	0	0
Total Non-Oper Income		0	0	0	0	0	0	0
Total Revenue		46,261,136	8,544,417	14,133,836	11,959,984	5,666,378	5,802,943	153,578
Total Expenses		27,945,293	7,621,103	9,505,504	4,925,460	3,059,374	2,792,379	41,473
NET INCOME at Present Rates		<u>18,315,843</u>	<u>923,315</u>	<u>4,628,331</u>	<u>7,034,524</u>	<u>2,607,004</u>	<u>3,010,564</u>	<u>112,106</u>
Tariff Revenue Requirements		46,199,365	8,533,113	14,115,025	11,943,934	5,658,783	5,795,139	153,371

6.9% 1.3% 5.1% 14.8% 9.0% 12.9% 50.3%

**Enbridge Gas New Brunswick
2020 COS Budget
Rate Classes**

		TOTAL Class Allocation						
Account	Account	Total Allocated	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
Description	Code	Dollars						
SUMMARY								
Revenues								
Gas revenues		46,261,136	8,544,417	14,133,836	11,959,984	5,666,378	5,802,943	153,578
Non-operating income		0	0	0	0	0	0	0
Total revenues		46,261,136	8,544,417	14,133,836	11,959,984	5,666,378	5,802,943	153,578
Operating Expenses								
Production Expenses		142,000	47,411	44,445	20,090	11,961	17,974	119
Natural Gas Storage, Terminating & Proc.		0	0	0	0	0	0	0
Transmission Expenses		1,768,039	223,015	409,451	418,514	272,192	444,868	0
Distribution Expenses		5,430,481	1,392,991	1,609,992	1,018,027	655,140	748,382	5,949
Total Operating Expenses		7,340,520	1,663,417	2,063,888	1,456,632	939,293	1,211,223	6,068
Customer Accounts, Services, & Sales Exp		2,347,887	932,747	732,720	315,913	217,131	141,249	8,127
Administrative & General Expenses		3,406,516	1,001,413	1,019,570	588,487	389,569	396,163	11,313
Depreciation Expense		13,575,852	3,708,959	5,290,291	2,254,789	1,316,948	989,345	15,518
Taxes other than Income, GRT		1,274,518	314,566	399,035	309,639	196,433	54,399	446
Total Other Expenses		20,604,772	5,957,685	7,441,616	3,468,829	2,120,081	1,581,156	35,405
Income tax expense		0	0	0	0	0	0	0
Gross receipts tax expense		0	0	0	0	0	0	0
Total expenses		27,945,293	7,621,103	9,505,504	4,925,460	3,059,374	2,792,379	41,473
NET INCOME at Present Rates		18,315,843	923,315	4,628,331	7,034,524	2,607,004	3,010,564	112,106
Total Rate Base		264,798,114	73,234,639	91,491,853	47,558,879	28,965,550	23,324,490	222,705
Effective tax rate		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Effective GRT Rate		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
REVENUE REQUIREMENTS								
Target ROR		7.51%	7.51%	7.51%	7.51%	7.51%	7.51%	7.51%
Using Target for System								
Rate Base		264,798,114	73,234,639	91,491,853	47,558,879	28,965,550	23,324,490	222,705
Operating expenses		13,094,923	3,597,577	3,816,178	2,361,032	1,545,993	1,748,635	25,508
Depreciation expense		13,575,852	3,708,959	5,290,291	2,254,789	1,316,948	989,345	15,518
Additional Bad Debt expense		0	0	0	0	0	0	0
Taxes other than Income, GRT		1,274,518	314,566	399,035	309,639	196,433	54,399	446
Operating expenses to recover		27,945,293	7,621,103	9,505,504	4,925,460	3,059,374	2,792,379	41,473
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
Income taxes to recover	0	0	0	0	0	0	0	0
Subtotal- Rev Req before GRT		47,830,194	13,120,627	16,376,046	8,496,874	5,234,529	4,543,922	58,197
GRT needed	0	0	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		47,830,194	13,120,627	16,376,046	8,496,874	5,234,529	4,543,922	58,197

Enbridge Gas New Brunswick
2020 COS Budget
Rate Classes
FUNCTIONALIZATION

Account Description	Account Code	Account Balance	Allocation Factor	SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	ONSITE
I. GAS PLANT IN SERVICE								
Franchises & Consents	401	0	DIST	0	0	0	0	0
Other Intangible Plant	402	0	DIST	0	0	0	0	0
Subtotal - INTANGIBLE ASSETS	401-402	0		0	0	0	0	0
B. PRODUCTION PLANT								
Production Plant	403-419	0	None	0	0	0	0	0
Subtotal - PRODUCTION PLANT	403-419	0		0	0	0	0	0
C. STORAGE PLANT								
Storage Plant	440-459	0	None	0	0	0	0	0
Subtotal - STORAGE PLANT	440-459	0		0	0	0	0	0
D. TRANSMISSION PLANT								
	460-469	0	TRANS	0	0	0	0	0
E. DISTRIBUTION PLANT								
Land and Land Rights	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	0	DIST	0	0	0	0	0
Mains-PL	475	85,155,493	DIST	0	0	0	85,155,493	0
Mains-ST	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	478	25,809,030	DIST	0	0	0	25,809,030	0
Other Distribution Equipment	479	0	DIST	0	0	0	0	0
Development O&M	479.1	114,901,733	PLANT	0	0	0	114,901,733	0
Subtotal - DISTRIBUTION PLANT	470-479	367,703,621		0	0	0	367,703,621	0
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	0	LABOR	0	0	0	0	0
Tools & Work Equipment	486	1,966,904	LABOR	0	0	0	1,274,070	692,834
Equipment on Customers' Premises	487	0	LABOR	0	0	0	0	0
Communication Structures & Equip	488	0	LABOR	0	0	0	0	0
Computer Hardware & Software	490	4,004,897	LABOR	0	0	0	2,594,189	1,410,708
Other General Equipment	489	0	LABOR	0	0	0	0	0
Subtotal - GENERAL PLANT	480-490	8,670,842		0	0	0	5,616,574	3,054,268
TOTAL UTILITY PLANT		376,374,463		0	0	0	373,320,195	3,054,268

Enbridge Gas New Brunswick
2020 COS Budget
Rate Classes
FUNCTIONALIZATION

Account Description	Account Code	Account Balance	Allocation Factor	SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	ONSITE
II. DEPRECIATION RESERVE								
Intangible Plant		0	DIST	0	0	0	0	0
Production Plant		0	None	0	0	0	0	0
Local Storage Plant		0	None	0	0	0	0	0
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
Development O&M		37,294,904	PLANT	0	0	0	37,294,904	0
Services		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
General Plant		<u>3,174,804</u>	LABOR	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,056,492</u>	<u>1,118,311</u>
TOTAL - DEPRECIATION RESERVE		115,996,925		0	0	0	114,878,614	1,118,311
III. OTHER RATE BASE ITEMS								
Gas Storage Inventory		0	STOR	0	0	0	0	0
CWIP		0	PLANT	0	0	0	0	0
Customer Deposits		0	DIST	0	0	0	0	0
Franchise fee		0	DIST	0	0	0	0	0
Deferred development costs		0	STOR	0	0	0	0	0
Deferred carrying costs		0	PLANT	0	0	0	0	0
Deferred equity offering costs		0	PLANT	0	0	0	0	0
Term deposit		2,970,615	DIST	0	0	0	2,970,615	0
Deferral account		<u>0</u>	PLANT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total - OTHER RATE BASE ITEMS		2,970,615		0	0	0	2,970,615	0
IV. TOTAL RATE BASE (Excl. Working Capital)								
Working Capital	131	<u>1,449,961</u>	O&MXGAS	0	0	0	261,412,196	1,935,957
V. TOTAL RATE BASE								
		<u>264,798,114</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>262,343,611</u>	<u>2,454,503</u>
I. OPERATION & MAINTENANCE EXPENSE								
A. PRODUCTION EXPENSES								
1. Manufactured Gas Production								
Operation Supv and Engineering	610	0	None	0	0	0	0	0
Gas Wells	614	0	None	0	0	0	0	0
Other Gas Production	619	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - Production	610-619	0		0	0	0	0	0
Supervision	810	0	None	0	0	0	0	0
Gas Production Maintenance	814	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - O&M Accounts 617-618	810-819	0		0	0	0	0	0
Subtotal - Manufactured Gas Production	610-819	0		0	0	0	0	0
Gas Supply Expenses								
Natural Gas Purchases	623	0	SUPP	0	0	0	0	0
Gas Supply Operation	624	142,000	DIST	0	0	0	142,000	0
Natural Gas W/D from Storage	627-628	0	SUPP	0	0	0	0	0
Gas Used for Other Util Operations	629	0	SUPP	0	0	0	0	0
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
2020 COS Budget
Rate Classes
FUNCTIONALIZATION**

Account Description	Account Code	Account Balance	Allocation Factor	SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	ONSITE
105 Subtotal - PRODUCTION EXPENSES	623-629	142,000		0	0	0	142,000	0
B. NATURAL GAS STORAGE, TERMINALING & PROCESSIES								
108 Storage Operation & Maintenance	640-859	0	SUPP	0	0	0	0	0
109 Subtotal - NATURAL GAS STORAGE	640-859	0		0	0	0	0	0
C. TRANSMISSION EXPENSES								
111 C. TRANSMISSION EXPENSES	660-869	1,768,039	DIST	0	0	0	1,768,039	0
D. DISTRIBUTION EXPENSES								
114 Supervision	670-870	1,236,339	DIST	0	0	0	1,236,339	0
115 Load Dispatching	671	0	DIST	0	0	0	0	0
116 Meter and Regulator Work	673-878	0	DIST	0	0	0	0	0
117 Service Work	674	0	DIST	0	0	0	0	0
118 Mains and Services	675-875	140,362	DIST	0	0	0	140,362	0
119 Compressor Equipment	676-876	0	DIST	0	0	0	0	0
120 Measuring and Regulation	677-877	1,119,114	DIST	0	0	0	1,119,114	0
121 Other Distribution Equipment	679-879	0	DIST	0	0	0	0	0
122 Structures and Improvements	872	0	DIST_PT	0	0	0	0	0
123 General Maintenance	884-889	<u>2,934,667</u>	LABOR	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,900,943</u>	<u>1,033,724</u>
124 Subtotal - DISTRIBUTION EXPENSES	670-889	5,430,481		0	0	0	4,396,757	1,033,724
125 Total - OPERATION & MAINTENANCE EXPENSES		7,198,520		0	0	0	6,164,796	1,033,724
II. SALES & MARKETING								
128 Supervision	700	827,071	ONSITE	0	0	0	0	827,071
129 Advertising - Natural Gas Promotion	701	352,133	ONSITE	0	0	0	0	352,133
130 Demonstration and Selling Exp	702	177,692	ONSITE	0	0	0	0	177,692
131 Revenue from Merchandising	703	0	ONSITE	0	0	0	0	0
132 Expense of Merchandising	704	0	ONSITE	0	0	0	0	0
133 Advertising - Other	705	58,550	ONSITE	0	0	0	0	58,550
134 Other Sales Promotion	709	<u>0</u>	ONSITE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
135 Total - CUSTOMER ACCOUNTS EXPENSES		1,415,447		0	0	0	0	1,415,447
III. CUSTOMER SERVICE & INFORMATIONAL 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 & INFORMATIONAL EXP.		932,440		0	0	0	0	932,440
147 Total - CUSTOMER ACCOUNTS, SERVICES & SALES EXP		2,347,887		0	0	0	0	2,347,887

Enbridge Gas New Brunswick
2020 COS Budget
Rate Classes
FUNCTIONALIZATION

Account Description	Account Code	Account Balance	Allocation Factor	SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	ONSITE
IV. ADMINISTRATIVE & GENERAL EXPENSES								
151 Administrative & General	721	6,000	LABOR	0	0	0	3,887	2,113
152 Special Services	722	757,530	LABOR	0	0	0	490,693	266,837
153 Insurance	723	0	PLANT	0	0	0	0	0
154 Injuries & Damages	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	0	0	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
160 TOTAL - OPERATING EXPENSES (Excl Depr, Tax and Gas)		12,952,923		0	0	0	8,371,381	4,581,542
VI. DEPRECIATION EXPENSE								
163 Intangible Plant	403.10	0	INTANG_PT	0	0	0	0	0
164 Production Plant	403.20	0	None	0	0	0	0	0
165 Local Storage Plant	403.30	0	None	0	0	0	0	0
166 Transmission Plant	403.40	0	TRANS	0	0	0	0	0
167 Mains-PL	403.51	1,389,151	DIST	0	0	0	1,389,151	0
168 Mains-ST	403.51	822,395	DIST	0	0	0	822,395	0
169 Development O&M	403.52	2,792,099	PLANT	0	0	0	2,792,099	0
170 Services	403.53	1,299,379	DIST	0	0	0	1,299,379	0
171 Meters	403.54	2,170,679	DIST	0	0	0	2,170,679	0
172 Distr Other	403.55	484,501	DIST	0	0	0	484,501	0
173 General Plant	403.60	650,506	LABOR	0	0	0	421,368	229,138
174 Amort Ltd-Term Elect/Gas Plant	404.00	3,967,141	PLANT	0	0	0	3,967,141	0
175 Adjustment		0	PLANT	0	0	0	0	0
176 Total - DEPRECIATION EXPENSE	403-404	13,575,852		0	0	0	13,346,714	229,138
VII. TAXES OTHER THAN INCOME TAXES								
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		0	STOR	0	0	0	0	0
185 Total Taxes Other Than Income Taxes	408	1,274,518		0	0	0	1,274,518	0
B. Franchise and Revenue Taxes								
188 Gross Receipts Tax		0	REVENUE	0	0	0	0	0
189 GRT- Uncoll Rider		0	None	0	0	0	0	0
190 Subtotal- Franchise and Gross Receipts Tax		0		0	0	0	0	0
C. Income Tax Expense								
193 State Income Tax expense		0	Pre-Tax	0	0	0	0	0
194 Federal Income Tax expense		0	Pre-Tax	0	0	0	0	0
195 Subtotal- Income tax expense		0		0	0	0	0	0
196 Total- TAX EXPENSE		1,274,518		0	0	0	1,274,518	0
198 TOTAL EXPENSES		27,945,293		0	0	0	23,134,612	4,810,680

Enbridge Gas New Brunswick
2020 COS Budget
Rate Classes
FUNCTIONALIZATION

1
2
3
7
8
9
10
11
199

<u>Account Description</u>	<u>Account Code</u>	<u>Account Balance</u>	<u>Allocation Factor</u>	<u>SUPPLY</u>	<u>STORAGE</u>	<u>TRANSMISSION</u>	<u>DISTRIBUTION</u>	<u>ONSITE</u>
----------------------------	---------------------	------------------------	--------------------------	---------------	----------------	---------------------	---------------------	---------------

Enbridge Gas New Brunswick

2020 COS Budget

Rate Classes

FUNCTIONALIZATION

Account Description	Account Code	Account Balance	Allocation Factor	SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	ONSITE
V. REVENUES at Present Rates								
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 Industrial Sales	522	0	RevReqxGas	0	0	0	0	0
204 Other Sales	529	190,623	RevReqxGas	0	0	0	170,657	19,966
205 Late Payment Penalties	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		<u>540,564</u>	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>	<u>(21,775)</u>

**Enbridge Gas New Brunswick
2020 COS Budget
Rate Classes**

Account Description	Account Code	DISTRIBUTION Dollars	Classification Allocation Factor	DISTRIBUTION		
				Demand	Commodity	Customer
13 Franchises & Consents	401	0	CUST	0	0	0
14 Other Intangible Plant	402	0	DEMAND	0	0	0
15 Subtotal - INTANGIBLE ASSETS	401-402	0		0	0	0
17 B. PRODUCTION PLANT						
18 Production Plant	403-419	0	None	0	0	0
19 Subtotal - PRODUCTION PLANT	403-419	0		0	0	0
21 C. STORAGE PLANT						
22 Storage Plant	440-459	0	None	0	0	0
23 Subtotal - STORAGE PLANT	440-459	0		0	0	0
25 D. TRANSMISSION PLANT	460-469	0	None	0	0	0
27 E. DISTRIBUTION PLANT						
28 Land and Land Rights	470	564,250	DEMAND	564,250	0	0
29 Structures and Improvements	472	0	DEMAND	0	0	0
30 Services	473	73,148,927	CUST	0	0	73,148,927
31 Regulators and Meter Installations	474	0	DEMAND	0	0	0
32 Mains-PL	475	85,155,493	MAINS-PL	52,054,000	0	33,101,493
33 Mains-ST	475	51,292,417	DEMAND	51,292,417	0	0
34 Compressor Equipment	476	0	DEMAND	0	0	0
35 Meas. & Reg. Stat. Equip. - General	477	16,831,771	DEMAND	16,831,771	0	0
36 Meters	478	25,809,030	CUST	0	0	25,809,030
37 Other Distribution Equipment	479	0	DEMAND	0	0	0
38 Development O&M	479	114,901,733	DISTPT	54,879,002	0	60,022,731
39 Subtotal - DISTRIBUTION PLANT	470-479	367,703,621		175,621,441	0	192,082,180
41 F. GENERAL PLANT						
42 Land and Land Rights	480	0	DISTLABOR	0	0	0
43 Structures and Improvements	482	69,440	DISTLABOR	49,671	0	19,768
44 Office Furniture and Equipment	483	120,691	DISTLABOR	86,332	0	34,359
45 Transportation Equipment	484	1,558,185	DISTLABOR	1,114,593	0	443,591
46 Heavy Work Equipment	485	0	DISTLABOR	0	0	0
47 Tools & Work Equipment	486	1,274,070	DISTLABOR	911,362	0	362,708
48 Equipment on Customers' Premises	487	0	DISTLABOR	0	0	0
49 Communication Structures & Equip	488	0	DISTLABOR	0	0	0
50 Computer Hardware & Software	490	2,594,189	DISTLABOR	1,855,663	0	738,526
51 Other General Equipment	489	0	DISTLABOR	0	0	0
52 Subtotal - GENERAL PLANT	480-490	5,616,574		4,017,621	0	1,598,952
54 TOTAL UTILITY PLANT		373,320,195		179,639,062	0	193,681,133

Enbridge Gas New Brunswick

2020 COS Budget

Rate Classes

Account Description	Account Code	DISTRIBUTION Dollars	Classification Allocation Factor	DISTRIBUTION		
				Demand	Commodity	Customer
II. DEPRECIATION RESERVE						
Intangible Plant		0	DISTPT_INT	0	0	0
Production Plant		0	None	0	0	0
Local Storage Plant		0	None	0	0	0
Transmission Plant		0	None	0	0	0
Mains-PL		25,650,489	MAINS-PL	15,679,676	0	9,970,813
Mains-ST		13,025,748	DEMAND	13,025,748	0	0
Development O&M		37,294,904	DISTPT	17,812,674	0	19,482,230
Services		21,723,217	CUST	0	0	21,723,217
Meters		6,827,980	CUST	0	0	6,827,980
Distr Other		8,299,783	DISTOnlyPT	3,954,418	0	4,345,366
General Plant		<u>2,056,492</u>	DISTLABOR	<u>1,471,040</u>	<u>0</u>	<u>585,452</u>
TOTAL - DEPRECIATION RESERVE		114,878,614		51,943,556	0	62,935,058
III. OTHER RATE BASE ITEMS						
Gas Storage Inventory		0	COMMODITY	0	0	0
CWIP		0	DISTOnlyPT	0	0	0
Customer Deposits		0	CUST	0	0	0
Franchise fee		0	DISTOnlyPT	0	0	0
Deferred development costs		0	COMMODITY	0	0	0
Deferred carrying costs		0	DISTPT	0	0	0
Deferred equity offering costs		0	DISTOnlyPT	0	0	0
Term deposit		2,970,615	DISTOnlyPT	1,415,344	0	1,555,271
Deferral account		<u>0</u>	DISTPT	<u>0</u>	<u>0</u>	<u>0</u>
Total - OTHER RATE BASE ITEMS		2,970,615		1,415,344	0	1,555,271
IV. TOTAL RATE BASE (Excl. Working Capital)						
Working Capital	131	<u>931,415</u>	DISTO&MXGAS	721,376	0	210,039
V. TOTAL RATE BASE		262,343,611		129,832,227	0	132,511,384
I. OPERATION & MAINTENANCE EXPENSES						
A. PRODUCTION EXPENSES						
1. Manufactured Gas Production						
Operation Supv and Engineering	610	0	None	0	0	0
Gas Wells	614	0	None	0	0	0
Other Gas Production	619	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - Production	610-619	0		0	0	0
Supervision	810	0	None	0	0	0
Gas Production Maintenance	814	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - O&M Accounts 617-618	810-819	0		0	0	0
Subtotal - Manufactured Gas Production	610-819	0		0	0	0

**Enbridge Gas New Brunswick
2020 COS Budget
Rate Classes**

Account Description	Account Code	DISTRIBUTION Dollars	Classification Allocation Factor	DISTRIBUTION		
				Demand	Commodity	Customer
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
102 Natural Gas W/D from Storage	627-628	0	None	0	0	0
103 Gas Used for Other Util Operations	629	0	None	0	0	0
104 Other Gas Supply Expenses		0	None	0	0	0
105 Subtotal - PRODUCTION EXPENSES	623-629	142,000		67,822	0	74,178
107 B. NATURAL GAS STORAGE, TERMINAL						
108 Storage Operation & Maintenance	640-859	0	None	0	0	0
109 Subtotal - NATURAL GAS STORAGE	640-859	0		0	0	0
111 C. TRANSMISSION EXPENSES	660-869	1,768,039	DEMAND	1,768,039	0	0
113 D. DISTRIBUTION EXPENSES						
114 Supervision	670-870	1,236,339	DISTOnlyPT	589,051	0	647,287
115 Load Dispatching	671	0	None	0	0	0
116 Meter and Regulator Work	673-878	0	MAIN&SERVICE	0	0	0
117 Service Work	674	0	DEMAND	0	0	0
118 Mains and Services	675-875	140,362	MAIN&SERVICE	69,209	0	71,153
119 Compressor Equipment	676-876	0	DEMAND	0	0	0
120 Measuring and Regulation	677-877	1,119,114	DEMAND	1,119,114	0	0
121 Other Distribution Equipment	679-879	0	DEMAND	0	0	0
122 Structures and Improvements	872	0	DISTOnlyPT	0	0	0
123 General Maintenance	884-889	1,900,943	DISTLABOR	1,359,773	0	541,169
124 Subtotal - DISTRIBUTION EXPENSES	670-889	4,396,757		3,137,147	0	1,259,610
125 Total - OPERATION & MAINTENANCE EX		6,164,796		4,905,186	0	1,259,610
127 II. SALES & MARKETING						
128 Supervision	700	0	None	0	0	0
129 Advertising - Natural Gas Promotion	701	0	None	0	0	0
130 Demonstration and Selling Exp	702	0	None	0	0	0
131 Revenue from Merchandising	703	0	CUST	0	0	0
132 Expense of Merchandising	704	0	CUST	0	0	0
133 Advertising - Other	705	0	None	0	0	0
134 Other Sales Promotion	709	0	None	0	0	0
135 Total - CUSTOMER ACCOUNTS EXPENS		0		0	0	0
137 III. CUSTOMER SERVICE & INFORMATI						
138 Operatin Supervision	710	0	CUST	0	0	0
139 Customers' Contracts and Orders	711	0	CUST	0	0	0
140 Meter Reading	712	0	CUST	0	0	0
141 Customers' Billing and Accounting	713	0	CUST	0	0	0
142 Credit and Collection	714	0	CUST	0	0	0
143 Uncollectable Accounts	718	0	CUST	0	0	0
144 Other Customer Accounting	719	0	CUST	0	0	0
145 Total - CUSTOMER SERVICE & INFORMA		0		0	0	0

**Enbridge Gas New Brunswick
2020 COS Budget
Rate Classes**

Account Description	Account Code	DISTRIBUTION Dollars	Classification Allocation Factor	DISTRIBUTION		
				Demand	Commodity	Customer
147 Total - CUSTOMER ACCOUNTS, SERVIC		0		0	0	0
149 IV. ADMINISTRATIVE & GENERAL EXPEI						
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 Other Admin & Gen Expenses	728	2,399,392	DISTLABOR	1,716,322	0	683,070
157 Admin & Gen Expenses Transferred	729	<u>(2,254,538)</u>	DISTLABOR	<u>(1,612,706)</u>	<u>0</u>	<u>(641,832)</u>
158 Subtotal - O&M Accounts 721-729		2,206,585		1,578,404	0	628,181
160 TOTAL - OPERATING EXPENSES (Excl D		8,371,381		6,483,590	0	1,887,791
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
178 VII. TAXES OTHER THAN INCOME TAXE						
179 A. General Taxes						
180 Property Tax- Plant		1,274,518	PropertyTax	863,130	0	411,388
181 Distribution Tax		0	DISTPT	0	0	0
182 Payroll related		0	DISTLABOR	0	0	0
183 Other taxes		0	DISTPT	0	0	0
184 Property Tax- Gas		<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
187 B. Franchise and Revenue Taxes						
188 Gross Receipts Tax		0	CUST	0	0	0
189 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

**Enbridge Gas New Brunswick
2020 COS Budget
Rate Classes**

Account Description	Account Code	DISTRIBUTION Dollars	Classification Allocation Factor	DISTRIBUTION		
				Demand	Commodity	Customer
192 C. Income Tax Expense						
193 State Income Tax expense		0	PreTax-DIST	0	0	0
194 Federal Income Tax expense		0	PreTax-DIST	0	0	0
195 Subtotal- Income tax expense		0		0	0	0
196 Total- TAX EXPENSE		<u>1,274,518</u>		<u>863,130</u>	<u>0</u>	<u>411,388</u>
198 TOTAL EXPENSES		23,134,612		12,847,243	0	10,287,369
200 V. REVENUES at Present Rates						
201 Retail Revenue	520	40,286,227	RevReq_Dist	21,252,277	0	19,033,950
202 Commercial Sales	521	0	RevReq_Dist	0	0	0
203 Industrial Sales	522	0	RevReq_Dist	0	0	0
204 Other Sales	529	170,657	RevReq_Dist	90,027	0	80,630
205 Late Payment Penalties	560	171,889	RevReq_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		55,301	RevReq_Dist	29,173	0	26,128
210 Rent from Gas Ppty / Other Rev		<u>540,564</u>	DISTPT	<u>258,182</u>	<u>0</u>	<u>282,382</u>
211 Subtotal Gas Revenues, net		41,472,230		21,850,950	0	19,621,281
212						
213 Non-Operating Income		0	None	0	0	0
214 Non-Operating Income		0	None	0	0	0
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>		<u>9,003,706</u>	<u>0</u>	<u>9,333,912</u>

Enbridge Gas New Brunswick
2020 COS Budget

Rate Classes

DISTRIBUTION DEMAND Class Allocation

DISTRIBUTION Allocation		DISTRIBUTION DEMAND Class Allocation									
Account	Account	DEMAND	Allocation	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0	
Description	Code	Dollars	Factor								
			Embedded	3	4	5	6	7	8	9	
I. GAS PLANT IN SERVICE											
Franchises & Consents	401	0	None	0	0	0	0	0	0	0	0
Other Intangible Plant	402	0	Peak	0	0	0	0	0	0	0	0
Subtotal - INTANGIBLE ASSETS	401-402	0		0	0	0	0	0	0	0	0
B. PRODUCTION PLANT											
Production Plant	403-419	0	None	0	0	0	0	0	0	0	0
Subtotal - PRODUCTION PLANT	403-419	0		0	0	0	0	0	0	0	0
C. STORAGE PLANT											
Storage Plant	440-459	0	None	0	0	0	0	0	0	0	0
Subtotal - STORAGE PLANT	440-459	0		0	0	0	0	0	0	0	0
D. TRANSMISSION PLANT											
Land and Land Rights	470	564,250	Peak	71,173	130,672	133,564	86,867	141,975	0	0	0
Structures and Improvements	472	0	Peak	0	0	0	0	0	0	0	0
Services	473	0	Peak	0	0	0	0	0	0	0	0
Regulators and Meter Installations	474	0	Peak	0	0	0	0	0	0	0	0
Mains-PL	475	52,054,000	MainsDemand-PL	0	19,373,194	19,802,035	12,878,771	0	0	0	0
Mains-ST	475	51,292,417	MainsDemand	0	13,593,130	13,894,025	9,036,343	14,768,919	0	0	0
Compressor Equipment	476	0	Peak	0	0	0	0	0	0	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	0
Meters	478	0	Peak	0	0	0	0	0	0	0	0
Other Distribution Equipment	479	0	Peak	0	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	0	0	0
Subtotal - DISTRIBUTION PLANT	470-479	175,621,441		3,191,603	53,809,672	55,000,792	35,771,204	27,848,169	0	0	0
F. GENERAL PLANT											
Land and Land Rights	480	0	DISTLABOR-D	0	0	0	0	0	0	0	0
Structures and Improvements	482	49,671	DISTLABOR-D	4,344	12,834	13,118	8,532	10,842	0	0	0
Office Furniture and Equipment	483	86,332	DISTLABOR-D	7,551	22,307	22,801	14,829	18,845	0	0	0
Transportation Equipment	484	1,114,593	DISTLABOR-D	97,484	287,993	294,368	191,450	243,299	0	0	0
Heavy Work Equipment	485	0	DISTLABOR-D	0	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	0
Equipment on Customers' Premises	487	0	DISTLABOR-D	0	0	0	0	0	0	0	0
Communication Structures & Equip	488	0	DISTLABOR-D	0	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	0
Other General Equipment	489	0	DISTLABOR-D	0	0	0	0	0	0	0	0
Subtotal - GENERAL PLANT	480-490	4,017,621		351,387	1,038,089	1,061,068	690,093	876,985	0	0	0
TOTAL UTILITY PLANT		179,639,062		3,542,990	54,847,761	56,061,860	36,461,298	28,725,154	0	0	0
II. DEPRECIATION RESERVE											

Enbridge Gas New Brunswick
2020 COS Budget

Rate Classes

DISTRIBUTION DEMAND Class Allocation

DISTRIBUTION Allocation		DISTRIBUTION DEMAND Class Allocation								
Account	Account	DEMAND	Allocation	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0
Description	Code	Dollars	Factor							
			Embedded							
				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 Mains-PL		15,679,676	MainsDemand-PL	0	5,835,582	5,964,758	3,879,336	0	0	0
62 Mains-ST		13,025,748	MainsDemand	0	3,451,986	3,528,398	2,294,786	3,750,578	0	0
63 Development O&M		17,812,674	DISTPT-D	323,713	5,457,729	5,578,540	3,628,149	2,824,543	0	0
64 Services		0	None	0	0	0	0	0	0	0
65 Meters		0	None	0	0	0	0	0	0	0
66 Distr Other		3,954,418	DISTPT-D	71,864	1,211,617	1,238,437	805,450	627,049	0	0
67 General Plant		1,471,040	DISTLABOR-D	128,659	380,093	388,507	252,676	321,105	0	0
68 TOTAL - DEPRECIATION RESERVE		51,943,556		524,237	16,337,007	16,698,639	10,860,397	7,523,276	0	0
69										
70 III. OTHER RATE BASE ITEMS										
71 Gas Storage Inventory		0	Gas_Deliveries	0	0	0	0	0	0	0
72 CWIP		0	DISTPT-D	0	0	0	0	0	0	0
73 Customer Deposits		0	None	0	0	0	0	0	0	0
74 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 Deferred carrying costs		0	DISTPT-D	0	0	0	0	0	0	0
77 Deferred equity offering costs		0	DISTPT-D	0	0	0	0	0	0	0
78 Term deposit		1,415,344	DISTPT-D	25,721	433,656	443,255	288,282	224,430	0	0
79 Deferral account		0	DISTPT-D	0	0	0	0	0	0	0
80 Total - OTHER RATE BASE ITEMS		1,415,344		25,721	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	0	0
83 Working Capital	131	721,376	DISTO&MXGAS-L	41,763	203,147	207,644	135,047	133,775	0	0
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 1. Manufactured Gas Production										
90 Operation Supv and Engineering	610	0	None	0	0	0	0	0	0	0
91 Gas Wells	614	0	None	0	0	0	0	0	0	0
92 Other Gas Production	619	0	None	0	0	0	0	0	0	0
93 Subtotal - Production	610-619	0		0	0	0	0	0	0	0
94 Supervision	810	0	None	0	0	0	0	0	0	0
95 Gas Production Maintenance	814	0	None	0	0	0	0	0	0	0
96 Subtotal - O&M Accounts 617-618	810-819	0	None	0	0	0	0	0	0	0
97 Subtotal - Manufactured Gas Production	610-819	0		0	0	0	0	0	0	0
98										
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

2020 COS Budget

Rate Classes

DISTRIBUTION DEMAND Class Allocation

Account	Account Code	DOLLARS	Allocation Factor	DISTRIBUTION DEMAND Class Allocation						
				Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0
			Embedded							
238	Customer Accounts, Services, & Sales Exp	0		3	4	5	6	7	8	9
239	Administrative & General Expenses	1,578,404		0	0	0	0	0	0	0
240	Depreciation Expense	5,432,701		125,202	416,736	425,961	277,035	333,469	0	0
241	Taxes other than Income, GRT	863,130		89,236	1,671,909	1,708,918	1,111,440	851,198	0	0
242	Total Other Expenses	7,874,236		27,271	290,840	297,278	193,342	54,399	0	0
243				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	0		0	0	0	0	0	0	0
246	Total expenses	12,847,243		743,774	3,617,923	3,698,008	2,405,096	2,382,442	0	0
247										
248	NET INCOME at Present Rates	9,003,706		3,224,174	3,047,239	1,985,829	296,021	378,125	72,318	0
249										
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	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	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	863,130		27,271	290,840	297,278	193,342	54,399	0	0
264	Operating expenses to recover	12,847,243		743,774	3,617,923	3,698,008	2,405,096	2,382,442	0	0
265										
266	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
267										
268	Income taxes to recover	0	0.0%	0	0	0	0	0	0	0
269	Subtotal- Rev Req before GRT	22,596,939		975,534	6,557,692	6,702,851	4,359,375	4,001,488	0	0
270	GRT needed	0		0	0	0	0	0	0	0
271	TOTAL REVENUE REQUIREMENT	22,596,939		975,534	6,557,692	6,702,851	4,359,375	4,001,488	0	0

Enbridge Gas New Brunswick

2020 COS Budget

Rate Classes

DISTRIBUTION CUSTOMER Class Allocation

DISTRIBUTION Allocation		DISTRIBUTION CUSTOMER Class Allocation									
Account	Account	CUSTOMER	Allocation	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0	
Description	Code	Dollars	Factor								
			Embedded								
I. GAS PLANT IN SERVICE											
Franchises & Consents	401	0	TOTALPLANT	0	0	0	0	0	0	0	
Other Intangible Plant	402	0	None	0	0	0	0	0	0	0	
Subtotal - INTANGIBLE ASSETS	401-402	0		0	0	0	0	0	0	0	
B. PRODUCTION PLANT											
Production Plant	403-419	0	None	0	0	0	0	0	0	0	
Subtotal - PRODUCTION PLANT	403-419	0		0	0	0	0	0	0	0	
C. STORAGE PLANT											
Storage Plant	440-459	0	None	0	0	0	0	0	0	0	
Subtotal - STORAGE PLANT	440-459	0		0	0	0	0	0	0	0	
D. TRANSMISSION PLANT	460-469	0	None	0	0	0	0	0	0	0	
E. DISTRIBUTION PLANT											
Land and Land Rights	470	0	DISTOnlyPT-C	0	0	0	0	0	0	0	
Structures and Improvements	472	0	DISTOnlyPT-C	0	0	0	0	0	0	0	
Services	473	73,148,927	Service_Invest	41,864,841	25,271,050	3,464,888	1,582,011	861,875	104,260	0	
Regulators and Meter Installations	474	0	Service_Invest	0	0	0	0	0	0	0	
Mains-PL	475	33,101,493	MainsCustomer-PL	23,116,618	8,705,684	994,620	248,655	0	35,917	0	
Mains-ST	475	0	MainsCustomer	0	0	0	0	0	0	0	
Compressor Equipment	476	0	Service_Invest	0	0	0	0	0	0	0	
Meas. & Reg. Stat. Equip. - General	477	0	Service_Invest	0	0	0	0	0	0	0	
Meters	478	25,809,030	Meter_Invest	4,194,560	17,186,439	2,726,071	875,557	755,496	70,906	0	
Other Distribution Equipment	479	0	None	0	0	0	0	0	0	0	
Development O&M	479	60,022,731	DISTPT-C	31,441,397	23,254,325	3,265,939	1,230,014	735,116	95,940	0	
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	
F. GENERAL PLANT											
Land and Land Rights	480	0	DISTLABOR-C	0	0	0	0	0	0	0	
Structures and Improvements	482	19,768	DISTLABOR-C	10,504	7,544	1,054	400	235	31	0	
Office Furniture and Equipment	483	34,359	DISTLABOR-C	18,257	13,112	1,833	694	409	54	0	
Transportation Equipment	484	443,591	DISTLABOR-C	235,710	169,280	23,662	8,966	5,275	698	0	
Heavy Work Equipment	485	0	DISTLABOR-C	0	0	0	0	0	0	0	
Tools & Work Equipment	486	362,708	DISTLABOR-C	192,731	138,414	19,348	7,331	4,313	571	0	
Equipment on Customers' Premises	487	0	DISTLABOR-C	0	0	0	0	0	0	0	
Communication Structures & Equip	488	0	DISTLABOR-C	0	0	0	0	0	0	0	
Computer Hardware & Software	490	738,526	DISTLABOR-C	392,429	281,830	39,395	14,927	8,782	1,163	0	
Other General Equipment	489	0	DISTLABOR-C	0	0	0	0	0	0	0	
Subtotal - GENERAL PLANT	480-490	1,598,952		849,632	610,179	85,292	32,318	19,015	2,517	0	
TOTAL UTILITY PLANT		193,681,133		101,467,047	75,027,678	10,536,811	3,968,555	2,371,503	309,540	0	
II. DEPRECIATION RESERVE											
Intangible Plant		0	DISTPT-C_INT	0	0	0	0	0	0	0	

Enbridge Gas New Brunswick

2020 COS Budget

Rate Classes

DISTRIBUTION CUSTOMER Class Allocation

DISTRIBUTION Allocation

Account	Account	CUSTOMER	Allocation	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0
Description	Code	Dollars	Factor							
			Embedded							
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 Mains-PL		9,970,813	MainsCustomer-PL	6,963,174	2,622,321	299,599	74,900	0	10,819	0
62 Mains-ST		0	MainsCustomer	0	0	0	0	0	0	0
63 Development O&M		19,482,230	DISTPT-C	10,205,276	7,547,909	1,060,061	399,239	238,605	31,140	0
64 Services		21,723,217	Service_Invest	12,432,705	7,504,806	1,028,976	469,814	255,953	30,962	0
65 Meters		6,827,980	Meter_Invest	1,109,704	4,546,807	721,203	231,635	199,872	18,759	0
66 Distr Other		4,345,366	DISTPT-C	2,276,211	1,683,505	236,439	89,047	53,219	6,946	0
67 General Plant		585,452	DISTLABOR-C	311,090	223,415	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
70 III. OTHER RATE BASE ITEMS										
71 Gas Storage Inventory		0	None	0	0	0	0	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
74 Franchise fee		0	DISTPT-C	0	0	0	0	0	0	0
75 Deferred development costs		0	DISTPT-C	0	0	0	0	0	0	0
76 Deferred carrying costs		0	DISTPT-C	0	0	0	0	0	0	0
77 Deferred equity offering costs		0	DISTPT-C	0	0	0	0	0	0	0
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	0	0	0	0
80 Total - OTHER RATE BASE ITEMS		1,555,271		814,689	602,551	84,625	31,871	19,048	2,486	0
81										
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	212,478	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										
88 A. PRODUCTION EXPENSES										
89 1. Manufactured Gas Production										
90 Operation Supv and Engineering	610	0	None	0	0	0	0	0	0	0
91 Gas Wells	614	0	None	0	0	0	0	0	0	0
92 Other Gas Production	619	0	None	0	0	0	0	0	0	0
93 Subtotal - Production	610-619	0		0	0	0	0	0	0	0
94 Supervision	810	0	None	0	0	0	0	0	0	0
95 Gas Production Maintenance	814	0	None	0	0	0	0	0	0	0
96 Subtotal - O&M Accounts 617-618	810-819	0	None	0	0	0	0	0	0	0
97 Subtotal - Manufactured Gas Production	610-819	0		0	0	0	0	0	0	0
98										
99 Gas Supply Expenses										
100 Natural Gas Purchases	623	0	None	0	0	0	0	0	0	0
101 Gas Supply Operation	624	74,178	DISTPT-C	38,856	28,739	4,036	1,520	908	119	0
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

Enbridge Gas New Brunswick

2020 COS Budget

Rate Classes

DISTRIBUTION CUSTOMER Class Allocation

DISTRIBUTION Allocation		DISTRIBUTION CUSTOMER Class Allocation									
Account	Account	CUSTOMER	Allocation	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0	
Description	Code	Dollars	Factor								
			Embedded								
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)	DIST-TRANSFER-C	(341,796)	(245,155)	(34,261)	(12,985)	(7,635)	0	0	
158 Subtotal - O&M Accounts 721-729		628,181		333,048	239,497	33,485	12,684	7,468	2,000	0	
160 TOTAL - OPERATING EXPENSES (Excl [1,887,791		1,003,189	719,542	100,558	38,113	22,408	3,980	0	
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 General Plant	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		0	DISTPT-C	0	0	0	0	0	0	0	
176 Total - DEPRECIATION EXPENSE	403-404	7,914,012		3,519,453	3,548,189	519,344	185,766	126,622	14,639	0	
178 VII. TAXES OTHER THAN INCOME TAXE											
180 Property Tax- Plant		411,388	PropertyTax-C	287,295	108,195	12,361	3,090	0	446	0	
181 Distribution Tax		0	RATEBASE	0	0	0	0	0	0	0	
182 Payroll related		0	DISTLABOR-C	0	0	0	0	0	0	0	
183 Other taxes		0	DISTPT-C	0	0	0	0	0	0	0	
184 Property Tax- Gas		0	None	0	0	0	0	0	0	0	
185 Total Taxes Other Than Income Taxes	408	411,388		287,295	108,195	12,361	3,090	0	446	0	
187 B. Franchise and Revenue Taxes											
188 Gross Receipts Tax		0	None	0	0	0	0	0	0	0	
189 GRT- Uncoll Rider		0	None	0	0	0	0	0	0	0	
190 Subtotal- Franchise and Gross Receipts T		0		0	0	0	0	0	0	0	
192 C. Income Tax Expense											
193 State Income Tax expense		0	PreTax-Dist-C	0	0	0	0	0	0	0	
194 Federal Income Tax expense		0	PreTax-Dist-C	0	0	0	0	0	0	0	
195 Subtotal- Income tax expense		0		0	0	0	0	0	0	0	

Enbridge Gas New Brunswick

2020 COS Budget

Rate Classes

DISTRIBUTION CUSTOMER Class Allocation

DISTRIBUTION Allocation		DISTRIBUTION CUSTOMER Class Allocation								
Account	Account	CUSTOMER	Allocation	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0
Description	Code	Dollars	Factor							
			Embedded							
196 Total- TAX EXPENSE		411,388		287,295	108,195	12,361	3,090	0	446	0
197										
198 TOTAL EXPENSES		10,287,369		4,848,794	4,404,664	636,300	228,489	149,938	19,184	0
199										
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
209 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		<u>282,382</u>	DISTPT-C	<u>147,918</u>	<u>109,402</u>	<u>15,365</u>	<u>5,787</u>	<u>3,458</u>	<u>451</u>	<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
214 Non-Operating Income		<u>0</u>	RATEBASE	<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		19,621,281		3,697,487	6,008,000	5,033,502	2,377,861	2,439,209	65,221	0
218										
219 Total Expenses		10,287,369		4,848,794	4,404,664	636,300	228,489	149,938	19,184	0
220										
221 NET INCOME at Present Rates		<u>9,333,912</u>		<u>(1,151,307)</u>	<u>1,603,336</u>	<u>4,397,202</u>	<u>2,149,372</u>	<u>2,289,271</u>	<u>46,037</u>	<u>0</u>
222										
223 Tariff Revenue Requirements		9,726,166		4,639,215	4,200,922	555,142	193,970	118,853	18,064	0
224										
225 SUMMARY										
226 <u>Revenues</u>										
227 Gas revenues		19,621,281		3,697,487	6,008,000	5,033,502	2,377,861	2,439,209	65,221	0
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>	<u>0</u>
229 Total revenues		19,621,281		3,697,487	6,008,000	5,033,502	2,377,861	2,439,209	65,221	0
230										
231 <u>Operating Expenses</u>										
232 Production Expenses		74,178		38,856	28,739	4,036	1,520	908	119	0
233 Natural Gas Storage, Terminaling & Proc.		0		0	0	0	0	0	0	0
234 Transmission Expenses		0		0	0	0	0	0	0	0
235 Distribution Expenses		<u>1,259,610</u>		<u>670,141</u>	<u>480,045</u>	<u>67,074</u>	<u>25,429</u>	<u>14,940</u>	<u>1,981</u>	<u>0</u>
236 Total Operating Expenses		1,333,788		708,998	508,784	71,110	26,949	15,849	2,099	0
237										
238 Customer Accounts, Services, & Sales Exp		0		0	0	0	0	0	0	0
239 Administrative & General Expenses		628,181		333,048	239,497	33,485	12,684	7,468	2,000	0
240 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

2020 COS Budget

Rate Classes

DISTRIBUTION CUSTOMER Class Allocation

		DISTRIBUTION Allocation		DISTRIBUTION CUSTOMER Class Allocation						
Account	Account	CUSTOMER	Allocation	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0
Description	Code	Dollars	Factor							
			Embedded							
242 Total Other Expenses		8,953,581		4,139,796	3,895,880	565,190	201,540	134,090	17,085	0
243										
244 Income tax expense		0		0	0	0	0	0	0	0
245 Gross receipts tax expense		0		0	0	0	0	0	0	0
246 Total expenses		10,287,369		4,848,794	4,404,664	636,300	228,489	149,938	19,184	0
247										
248 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										
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	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 Depreciation expense	22,095	7,914,012		3,519,453	3,548,189	519,344	185,766	126,622	14,639	0
262 Additional Bad Debt expense		0	None	0	0	0	0	0	0	0
263 Taxes other than Income, GRT	19,364	411,388		287,295	108,195	12,361	3,090	0	446	0
264 Operating expenses to recover	198,216	10,287,369		4,848,794	4,404,664	636,300	228,489	149,938	19,184	0
265										
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	1,181,255	433,394	273,018	35,169	0
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

**Enbridge Gas New Brunswick
2020 COS Budget**

Rate Classes

ONSITE CUSTOMER Class Allocation

		ONSITE	Allocation								
		CUSTOMER	Allocation								
Account	Account	Dollars	Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0	
Description	Code		Embedded								
I. GAS PLANT IN SERVICE											
Franchises & Consents	401	0	None	0	0	0	0	0	0	0	
Other Intangible Plant	402	0	None	0	0	0	0	0	0	0	
Subtotal - INTANGIBLE ASSETS	401-402	0		0	0	0	0	0	0	0	
B. PRODUCTION PLANT											
Production Plant	403-419	0	None	0	0	0	0	0	0	0	
Subtotal - PRODUCTION PLANT	403-419	0		0	0	0	0	0	0	0	
C. STORAGE PLANT											
Storage Plant	440-459	0	None	0	0	0	0	0	0	0	
Subtotal - STORAGE PLANT	440-459	0		0	0	0	0	0	0	0	
D. TRANSMISSION PLANT											
460-469		0	None	0	0	0	0	0	0	0	
E. DISTRIBUTION PLANT											
Land and Land Rights	470	0	None	0	0	0	0	0	0	0	
Structures and Improvements	472	0	None	0	0	0	0	0	0	0	
Services	473	0	None	0	0	0	0	0	0	0	
Regulators and Meter Installations	474	0	None	0	0	0	0	0	0	0	
Mains-PL	475	0	None	0	0	0	0	0	0	0	
Mains-ST	475	0	None	0	0	0	0	0	0	0	
Compressor Equipment	476	0	None	0	0	0	0	0	0	0	
Meas. & Reg. Stat. Equip. - General	477	0	Meter_Invest	0	0	0	0	0	0	0	
Meters	478	0	Meter_Invest_Res	0	0	0	0	0	0	0	
Other Distribution Equipment	479	0	None	0	0	0	0	0	0	0	
Development O&M	479	0	None	0	0	0	0	0	0	0	
Subtotal - DISTRIBUTION PLANT	470-479	0		0	0	0	0	0	0	0	
F. GENERAL PLANT											
Land and Land Rights	480	0	ONSITELABOR-C	0	0	0	0	0	0	0	
Structures and Improvements	482	37,761	ONSITELABOR-C	16,524	11,568	4,371	3,253	1,899	145	0	
Office Furniture and Equipment	483	65,631	ONSITELABOR-C	28,720	20,105	7,598	5,655	3,301	252	0	
Transportation Equipment	484	847,334	ONSITELABOR-C	370,791	259,569	98,093	73,006	42,622	3,253	0	
Heavy Work Equipment	485	0	ONSITELABOR-C	0	0	0	0	0	0	0	
Tools & Work Equipment	486	692,834	ONSITELABOR-C	303,182	212,240	80,207	59,694	34,851	2,660	0	
Equipment on Customers' Premises	487	0	ONSITELABOR-C	0	0	0	0	0	0	0	
Communication Structures & Equip	488	0	ONSITELABOR-C	0	0	0	0	0	0	0	
Computer Hardware & Software	490	1,410,708	ONSITELABOR-C	617,322	432,151	163,313	121,546	70,961	5,416	0	
Other General Equipment	489	0	ONSITELABOR-C	0	0	0	0	0	0	0	
Subtotal - GENERAL PLANT	480-490	3,054,268		1,336,539	935,633	353,583	263,153	153,634	11,725	0	
TOTAL UTILITY PLANT		3,054,268		1,336,539	935,633	353,583	263,153	153,634	11,725	0	
II. DEPRECIATION RESERVE											
Intangible Plant		0	ONSITEPT-C_INT	0	0	0	0	0	0	0	
Production Plant		0	None	0	0	0	0	0	0	0	

Enbridge Gas New Brunswick

2020 COS Budget

Rate Classes

ONSITE CUSTOMER Class Allocation

Account	Description	Account Code	ONSITE	Allocation	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0	
			CUSTOMER	Factor								
				Embedded								
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	Mains-PL		0	None	0	0	0	0	0	0	0	
62	Mains-ST		0	None	0	0	0	0	0	0	0	
63	Development O&M		0	None	0	0	0	0	0	0	0	
64	Services		0	None	0	0	0	0	0	0	0	
65	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		1,118,311	ONSITELABOR-C	489,370	342,579	129,463	96,353	56,253	4,293	0	
68	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		0	ONSITELABOR-C	0	0	0	0	0	0	0	
80	Total - OTHER RATE BASE ITEMS		0		0	0	0	0	0	0	0	
81												
82	IV. TOTAL RATE BASE (Excl. Working Capital)		1,935,957		847,169	593,054	224,120	166,801	97,381	7,432	0	
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 EXPENSES											
88	A. PRODUCTION EXPENSES											
89	1. Manufactured Gas Production											
90	Operation Supv and Engineering	610	0	None	0	0	0	0	0	0	0	
91	Gas Wells	614	0	None	0	0	0	0	0	0	0	
92	Other Gas Production	619	0	None	0	0	0	0	0	0	0	
93	Subtotal - Production	610-619	0		0	0	0	0	0	0	0	
94	Supervision	810	0	None	0	0	0	0	0	0	0	
95	Gas Production Maintenance	814	0	None	0	0	0	0	0	0	0	
96	Subtotal - O&M Accounts 617-618	810-819	0	None	0	0	0	0	0	0	0	
97	Subtotal - Manufactured Gas Production	610-819	0		0	0	0	0	0	0	0	
98												
99	Gas Supply Expenses											
100	Natural Gas Purchases	623	0	None	0	0	0	0	0	0	0	
101	Gas Supply Operation	624	0	None	0	0	0	0	0	0	0	
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	0	0	
105	Subtotal - PRODUCTION EXPENSES	623-629	0		0	0	0	0	0	0	0	

Enbridge Gas New Brunswick

2020 COS Budget

Rate Classes

ONSITE CUSTOMER Class Allocation

Account	Description	Account Code	CUSTOMER Dollars	Allocation Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0
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	1,033,724	ONSITELABOR-C	452,355	316,667	119,671	89,065	51,998	3,969	0
124	Subtotal - DISTRIBUTION EXPENSES	670-889	1,033,724		452,355	316,667	119,671	89,065	51,998	3,969	0
125	Total - OPERATION & MAINTENANCE		1,033,724		452,355	316,667	119,671	89,065	51,998	3,969	0
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	0	Incentives	0	0	0	0	0	0	0
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
139	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
142	Credit and Collection	714	0	ENALTY_CHARG	0	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
144	Other Customer Accounting	719	0	Bills_All	0	0	0	0	0	0	0
145	Total - CUSTOMER SERVICE & INFO		932,440		533,142	239,119	63,959	64,280	24,994	6,946	0
146											
147	Total - CUSTOMER ACCOUNTS, SEF		2,347,887		932,747	732,720	315,913	217,131	141,249	8,127	0
148											
149	IV. ADMINISTRATIVE & GENERAL E										
150											
151	Administrative & General	721	2,113	ONSITELABOR-C	925	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

**Enbridge Gas New Brunswick
2020 COS Budget**

Rate Classes

ONSITE CUSTOMER Class Allocation

Account	Description	Account Code	ONSITE	Allocation	ONSITE CUSTOMER Class Allocation						0
			CUSTOMER	Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	
153	Insurance	723	0	ONSITEPT-C	0	0	0	0	0	0	0
154	Injuries & Damages	724	0	ONSITELABOR-C	0	0	0	0	0	0	0
155	Employee Pensions and Benefits	725	852,210	ONSITELABOR-C	372,925	261,063	98,658	73,426	42,867	3,272	0
156	Other Admin & Gen Expenses	728	1,304,779	ONSITELABOR-C	570,967	399,701	151,050	112,419	65,632	5,009	0
157	Admin & Gen Expenses Transferred	729	(1,226,008)	ONSITE-TRANSFER	(518,421)	(379,816)	(151,802)	(109,167)	(66,803)	0	0
158	Subtotal - O&M Accounts 721-729		1,199,931		543,163	363,337	129,042	99,850	55,226	9,313	0
160	TOTAL - OPERATING EXPENSES (E:		4,581,542		1,928,264	1,412,724	564,626	406,046	248,472	21,409	0
162	VI. DEPRECIATION EXPENSE										
163	Intangible Plant	403	0	ONSITEPT-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	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
171	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
173	General Plant	404	229,138	ONSITELABOR-C	100,270	70,193	26,527	19,742	11,526	880	0
174	Amort Ltd-Term Elect/Gas Plant	404	0	ONSITEPT-C	0	0	0	0	0	0	0
175	Adjustment		0	ONSITEPT-C	0	0	0	0	0	0	0
176	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.										
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		0	ONSITELABOR-C	0	0	0	0	0	0	0
183	Other taxes		0	ONSITEPT-C	0	0	0	0	0	0	0
184	Property Tax- Gas		0	None	0	0	0	0	0	0	0
185	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_GF	0	0	0	0	0	0	0
189	GRT- Uncoll Rider		0	None	0	0	0	0	0	0	0
190	Subtotal- Franchise and Gross Receipts		0		0	0	0	0	0	0	0
192	C. Income Tax Expense										
193	State Income Tax expense		0	PreTax-OnSi-C	0	0	0	0	0	0	0
194	Federal Income Tax expense		0	PreTax-OnSi-C	0	0	0	0	0	0	0
195	Subtotal- Income tax expense		0		0	0	0	0	0	0	0
196	Total- TAX EXPENSE		0		0	0	0	0	0	0	0
198	TOTAL EXPENSES		4,810,680		2,028,535	1,482,918	591,152	425,788	259,998	22,289	0

Enbridge Gas New Brunswick

2020 COS Budget

Rate Classes

ONSITE CUSTOMER Class Allocation

Account	Description	Account Code	ONSITE	Allocation								
			CUSTOMER	Allocation	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0	
				Factor	Embedded							
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	
204	Other Sales	529	19,966	Delivery_Rev	3,654	6,080	5,188	2,455	2,523	67	0	
205	Late Payment Penalties	560	20,111	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	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	
209	Other Revenue		6,470	Delivery_Rev	1,184	1,970	1,681	795	817	22	0	
210	Rent from Gas Ppty / Other Rev		0	ONSITEPT-C	0	0	0	0	0	0	0	
211	Subtotal Gas Revenues, net		4,788,906		878,982	1,460,674	1,242,645	587,399	603,167	16,039	0	
212												
213	Non-Operating Income		0	None	0	0	0	0	0	0	0	
214	Non-Operating Income		0	None	0	0	0	0	0	0	0	
215	Total Non-Oper Income		0		0	0	0	0	0	0	0	
216												
217	Total Revenue		4,788,906		878,982	1,460,674	1,242,645	587,399	603,167	16,039	0	
218												
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												
223	Tariff Revenue Requirements		4,741,635		2,013,265	1,459,556	574,860	418,674	253,157	22,123	0	
224												
225	SUMMARY											
226	<u>Revenues</u>											
227	Gas revenues		4,788,906		878,982	1,460,674	1,242,645	587,399	603,167	16,039	0	
228	Non-operating income		0		0	0	0	0	0	0	0	
229	Total revenues		4,788,906		878,982	1,460,674	1,242,645	587,399	603,167	16,039	0	
230												
231	<u>Operating Expenses</u>											
232	Production Expenses		0		0	0	0	0	0	0	0	
233	Natural Gas Storage, Terminating & Pr		0		0	0	0	0	0	0	0	
234	Transmission Expenses		0		0	0	0	0	0	0	0	
235	Distribution Expenses		1,033,724		452,355	316,667	119,671	89,065	51,998	3,969	0	
236	Total Operating Expenses		1,033,724		452,355	316,667	119,671	89,065	51,998	3,969	0	
237												
238	Customer Accounts, Services, & Sales		2,347,887		932,747	732,720	315,913	217,131	141,249	8,127	0	
239	Administrative & General Expenses		1,199,931		543,163	363,337	129,042	99,850	55,226	9,313	0	
240	Depreciation Expense		229,138		100,270	70,193	26,527	19,742	11,526	880	0	
241	Taxes other than Income, GRT		0		0	0	0	0	0	0	0	
242	Total Other Expenses		3,776,956		1,576,180	1,166,250	471,481	336,724	208,000	18,320	0	
243												
244	Income tax expense		0		0	0	0	0	0	0	0	
245	Gross receipts tax expense		0		0	0	0	0	0	0	0	
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

2020 COS Budget

Rate Classes

ONSITE CUSTOMER Class Allocation

1		ONSITE	Allocation								
2											
3											
7		Account	CUSTOMER	Allocation							
8	Account	Code	Dollars	Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0
9	Description										
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		2,454,503		1,065,826	752,899	287,840	212,697	125,407	9,835	0
259											
260	Operating expenses		4,581,542		1,928,264	1,412,724	564,626	406,046	248,472	21,409	0
261	Depreciation expense		229,138		100,270	70,193	26,527	19,742	11,526	880	0
262	Additional Bad Debt expense		0	None	0	0	0	0	0	0	0
263	Taxes other than Income, GRT		0		0	0	0	0	0	0	0
264	Operating expenses to recover		4,810,680		2,028,535	1,482,918	591,152	425,788	259,998	22,289	0
265											
266	Target Return on Rate Base- After taxes		184,320		80,038	56,539	21,615	15,972	9,417	739	0
267											
268	Income taxes to recover		0	0.0%	0	0	0	0	0	0	0
269	Subtotal- Rev Req before GRT		<u>4,995,000</u>		<u>2,108,572</u>	<u>1,539,456</u>	<u>612,768</u>	<u>441,761</u>	<u>269,416</u>	<u>23,027</u>	<u>0</u>
270	GRT needed		0		0	0	0	0	0	0	0
271	TOTAL REVENUE REQUIREMENT		<u><u>4,995,000</u></u>		<u><u>2,108,572</u></u>	<u><u>1,539,456</u></u>	<u><u>612,768</u></u>	<u><u>441,761</u></u>	<u><u>269,416</u></u>	<u><u>23,027</u></u>	<u><u>0</u></u>

**Enbridge Gas New Brunswick
2020 COS Budget
Rate Classes**

Account Description	Account	Total Dollars	Functional Allocator	DISTRIBUTION				ONSITE
				Classification Allocator	Demand Allocator	Commodity Allocator	Customer Allocator	Customer Allocator
I. GAS PLANT IN SERVICE								
Franchises & Consents	401	0	-	-	-	-	-	-
Other Intangible Plant	402	0	-	-	-	-	-	-
Subtotal - INTANGIBLE ASSETS	401-402	0						
B. PRODUCTION PLANT								
Production Plant	403-419	0	-	-	-	-	-	-
Subtotal - PRODUCTION PLANT	403-419	0						
C. STORAGE PLANT								
Storage Plant	440-459	0	-	-	-	-	-	-
Subtotal - STORAGE PLANT	440-459	0						
D. TRANSMISSION PLANT	460-469	0						
E. DISTRIBUTION PLANT								
Land and Land Rights	470	564,250	DIST	DEMAND	Peak	-	-	-
Structures and Improvements	472	0	-	-	-	-	-	-
Services	473	73,148,927	DIST	CUST	-	-	Service_Invest	-
Regulators and Meter Installations	474	0	-	-	-	-	-	-
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	-	-	-	-	-	-
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	-	-	-	-	-	-
Development O&M	479	114,901,733	PLANT	DISTPT	DISTPT-D	-	DISTPT-C	-
Subtotal - DISTRIBUTION PLANT	470-479	367,703,621						
F. GENERAL PLANT								
Land and Land Rights	480	0	-	-	-	-	-	-
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						
TOTAL UTILITY PLANT								
II. DEPRECIATION RESERVE								
Intangible Plant		0	-	-	-	-	-	-
Production Plant		0	-	-	-	-	-	-
Local Storage Plant		0	-	-	-	-	-	-
Transmission Plant		0	-	-	-	-	-	-
Mains-PL		25,650,489	DIST	MAINS-PL	MainsDemand-PL	-	MainsCustomer-PL	-

**Enbridge Gas New Brunswick
2020 COS Budget
Rate Classes**

				DISTRIBUTION				ONSITE
Account	Total	Functional	Classification	Demand	Commodity	Customer	Customer	
Description	Dollars	Allocator	Allocator	Allocator	Allocator	Allocator	Allocator	
62 Mains-ST	13,025,748	DIST	DEMAND	MainsDemand	-	-	-	
63 Development O&M	37,294,904	PLANT	DISTPT	DISTPT-D	-	DISTPT-C	-	
64 Services	21,723,217	DIST	CUST	-	-	Service_Invest	-	
65 Meters	6,827,980	DIST	CUST	-	-	Meter_Invest	-	
66 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							
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	-	-	-	-	-	-	
77 Deferred equity offering costs	0	-	-	-	-	-	-	
78 Term deposit	2,970,615	DIST	DISTOnlyPT	DISTPT-D	-	DISTPT-C	-	
79 Deferral account	0	-	-	-	-	-	-	
80 Total - OTHER RATE BASE ITEMS	2,970,615							
82 IV. TOTAL RATE BASE (Excl. Working Ca	263,348,153							
83 Working Capital	131	1,449,961	O&MXGAS	DISTO&MXGAS	DISTO&MXGAS-D	-	DISTO&MXGAS-C	NSITEO&MXGAS-
85 V. TOTAL RATE BASE								
87 I. OPERATION & MAINTENANCE EXPEN								
88 A. PRODUCTION EXPENSES								
89 1. Manufactured Gas Production								
90 Operation Supv and Engineering	610	0	-	-	-	-	-	
91 Gas Wells	614	0	-	-	-	-	-	
92 Other Gas Production	619	0	-	-	-	-	-	
93 Subtotal - Production	610-619	0	-	-	-	-	-	
94 Supervision	810	0	-	-	-	-	-	
95 Gas Production Maintenance	814	0	-	-	-	-	-	
96 Subtotal - O&M Accounts 617-618	810-819	0	-	-	-	-	-	
97 Subtotal - Manufactured Gas Production	610-819	0	-	-	-	-	-	
99 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	-	-	-	-	-	
103 Gas Used for Other Util Operations	629	0	-	-	-	-	-	
104 Other Gas Supply Expenses		0	-	-	-	-	-	
105 Subtotal - PRODUCTION EXPENSES	623-629	142,000						
107 B. NATURAL GAS STORAGE, TERMINAL								
108 Storage Operation & Maintenance	640-859	0	-	-	-	-	-	
109 Subtotal - NATURAL GAS STORAGE	640-859	0	-	-	-	-	-	
111 C. TRANSMISSION EXPENSES	660-869	1,768,039						

**Enbridge Gas New Brunswick
2020 COS Budget
Rate Classes**

Account Description	Account	Total Dollars	Functional Allocator	DISTRIBUTION				ONSITE
				Classification Allocator	Demand Allocator	Commodity Allocator	Customer Allocator	Customer Allocator
113 D. DISTRIBUTION EXPENSES								
114 Supervision	670-870	1,236,339	DIST	DISTOnlyPT	DISTOnlyPT-D	-	DISTOnlyPT-C	-
115 Load Dispatching	671	0	-	-	-	-	-	-
116 Meter and Regulator Work	673-878	0	-	-	-	-	-	-
117 Service Work	674	0	-	-	-	-	-	-
118 Mains and Services	675-875	140,362	DIST	MAIN&SERVICE	DISTMAIN-SERVICE-I	-	DISTMAIN-SERVICE-	-
119 Compressor Equipment	676-876	0	-	-	-	-	-	-
120 Measuring and Regulation	677-877	1,119,114	DIST	DEMAND	Peak	-	-	-
121 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								
127 II. SALES & MARKETING								
128 Supervision	700	827,071	ONSITE	-	-	-	-	TOTALPLANT
129 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 EXPENSE		1,415,447						
136								
137 III. CUSTOMER SERVICE & INFORMATION								
138 Operatin Supervision	710	144,980	ONSITE	-	-	-	-	Bills_All
139 Customers' Contracts and Orders	711	0	-	-	-	-	-	-
140 Meter Reading	712	1,500	ONSITE	-	-	-	-	MetersRead
141 Customers' Billing and Accounting	713	623,238	ONSITE	-	-	-	-	Billing
142 Credit and Collection	714	0	-	-	-	-	-	-
143 Uncollectable Accounts	718	162,722	ONSITE	-	-	-	-	Write-offs
144 Other Customer Accounting	719	0	-	-	-	-	-	-
145 Total - CUSTOMER SERVICE & INFORMATION		932,440						
146								
147 Total - CUSTOMER ACCOUNTS, SERVICE		2,347,887						
148								
149 IV. ADMINISTRATIVE & GENERAL EXPENSES								
150								
151 Administrative & General	721	6,000	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
152 Special Services	722	757,530	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
153 Insurance	723	0	-	-	-	-	-	-
154 Injuries & Damages	724	0	-	-	-	-	-	-
155 Employee Pensions and Benefits	725	2,419,362	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
156 Other Admin & Gen Expenses	728	3,704,170	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
157 Admin & Gen Expenses Transferred	729	(3,480,546)	LABOR	DISTLABOR	DIST-TRANSFER-D	-	DIST-TRANSFER-C	ONSITE-TRANSFER
158 Subtotal - O&M Accounts 721-729		3,406,516						
159								
160 TOTAL - OPERATING EXPENSES (Excl I		12,952,923						
161								
162 VI. DEPRECIATION EXPENSE								
163 Intangible Plant	403	0	-	-	-	-	-	-

**Enbridge Gas New Brunswick
2020 COS Budget
Rate Classes**

Account Description	Account	Total Dollars	Functional Allocator	DISTRIBUTION				ONSITE
				Classification Allocator	Demand Allocator	Commodity Allocator	Customer Allocator	Customer Allocator
164 Production Plant	403	0	-	-	-	-	-	-
165 Local Storage Plant	403	0	-	-	-	-	-	-
166 Transmission Plant	403	0	-	-	-	-	-	-
167 Mains-PL	404	1,389,151	DIST	MAINS-PL	MainsDemand-PL	-	MainsCustomer-PL	-
168 Mains-ST	404	822,395	DIST	DEMAND	MainsDemand	-	-	-
169 Development O&M	404	2,792,099	PLANT	DISTPT	DISTPT-D	-	DISTPT-C	-
170 Services	404	1,299,379	DIST	CUST	-	-	Service_Invest	-
171 Meters	404	2,170,679	DIST	CUST	-	-	Meter_Invest	-
172 Distr Other	404	484,501	DIST	DISTPT	DISTPT-D	-	DISTPT-C	-
173 General Plant	404	650,506	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
174 Amort Ltd-Term Elect/Gas Plant	404	3,967,141	PLANT	DISTPT	DISTPT-D	-	DISTPT-C	-
175 Adjustment		0	-	-	-	-	-	-
176 Total - DEPRECIATION EXPENSE	403-404	13,575,852						
177								
178 VII. TAXES OTHER THAN INCOME TAXE								
179 A. General Taxes								
180 Property Tax- Plant		1,274,518	DIST	PropertyTax	PropertyTax-D	-	PropertyTax-C	-
181 Distribution Tax		0	-	-	-	-	-	-
182 Payroll related		0	-	-	-	-	-	-
183 Other taxes		0	-	-	-	-	-	-
184 Property Tax- Gas		0	-	-	-	-	-	-
185 Total Taxes Other Than Income Taxes	408	1,274,518						
186								
187 B. Franchise and Revenue Taxes								
188 Gross Receipts Tax		0	-	-	-	-	-	-
189 GRT- Uncoll Rider		0	-	-	-	-	-	-
190 Subtotal- Franchise and Gross Receipts T		0						
191								
192 C. Income Tax Expense								
193 State Income Tax expense		0	-	-	-	-	-	-
194 Federal Income Tax expense		0	-	-	-	-	-	-
195 Subtotal- Income tax expense		0						
196 Total- TAX EXPENSE		1,274,518						
197								
198 TOTAL EXPENSES								
199								
200 V. REVENUES at Present Rates								
201 Retail Revenue	520	44,999,618	RevReqxGas	RevReq_Dist	Delivery_Rev	-	Delivery_Rev	Delivery_Rev
202 Commercial Sales	521	0	-	-	-	-	-	-
203 Industrial Sales	522	0	-	-	-	-	-	-
204 Other Sales	529	190,623	RevReqxGas	RevReq_Dist	Delivery_Rev	-	Delivery_Rev	Delivery_Rev
205 Late Payment Penalties	560	192,000	RevReqxGas	RevReq_Dist	PENALTY_CHARGE	-	PENALTY_CHARGE	PENALTY_CHARGE
206 Revenue from Service Work	561	276,561	RevReqxGas	RevReq_Dist	Delivery_Rev	-	Delivery_Rev	Delivery_Rev
207 Transportation Revenue	570	0	-	-	-	-	-	-
208 Miscellaneous Operating Revenue	579	0	-	-	-	-	-	-
209 Other Revenue		61,771	RevReqxGas	RevReq_Dist	Delivery_Rev	-	Delivery_Rev	Delivery_Rev
210 Rent from Gas Ppty / Other Rev		540,564	DIST_PT	DISTPT	DISTPT-D	-	DISTPT-C	-
211 Subtotal Gas Revenues, net		46,261,136						
212								
213 Non-Operating Income		0	-	-	-	-	-	-
214 Non-Operating Income		0	-	-	-	-	-	-

**Enbridge Gas New Brunswick
2020 COS Budget
Rate Classes**

1
2
3
7
8 Account
9 Description
10
215 Total Non-Oper Income

Account Total Dollars Functional Allocator

DISTRIBUTION				ONSITE
<u>Classification Allocator</u>	<u>Demand Allocator</u>	<u>Commodity Allocator</u>	<u>Customer Allocator</u>	<u>Customer Allocator</u>

0

**Enbridge Gas New Brunswick
2020 COS Budget
Rate Classes**

Mature Utility Rate Design

<u>Description</u>	<u>Reference</u>	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	Company Total
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	COS 1 Page 5 Line 271	13,120,627	16,376,046	8,496,874	5,234,529	4,543,922	58,197	47,830,194
Other Revenues	COS 1 Page 4 Lines 204, 209, 210	309,691	430,356	267,818	133,896	117,518	2,240	1,261,518
Distribution Revenue Requirement / Sales (\$/GJs) (Line 12-Line13) / Line 9		21.5825	13.9694	5.4950	5.9489	2.7554	2.2301	
*Range Limits are based on Max Months Consumption								