

Centra Gas Manitoba Inc.
2019/20 General Rate Application
Tab 10 - Schedule Index

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Centra Gas Manitoba Inc.
2019/20 General Rates Application
Unit Cost Component Summary
2019/20 Test Year

Schedule 10.1.1(Update)
March 22, 2019

<u>ROR</u>	<u>System</u> <u>Total</u>	<u>Small Gen.</u> <u>Service</u> <u>SGS-Total</u>	<u>Large Gen</u> <u>Service</u> <u>LGS</u>	<u>High</u> <u>Volume</u> <u>HVF</u>	<u>Cooperative</u> <u>CO-OP</u>	<u>Main Line</u> <u>ML</u>	<u>Special</u> <u>Contracts</u> <u>SC</u>	<u>Power</u> <u>Stations</u> <u>GS</u>	<u>Interruptible</u> <u>INT</u>	<u>Primary</u> <u>Gas</u> <u>PG</u>	<u>Firm</u> <u>Supplemental</u> <u>FSP</u>	<u>Interruptible</u> <u>Supplemental</u> <u>ISP</u>	<u>Fixed Price</u> <u>Offering</u> <u>FRPGS</u>
1 REVENUE REQUIREMENTS													
2 Upstream Demand (\$)													
3 Upstream Commodity (\$)													
4 Upstream Customer (\$)													
5 Upstream Total (\$)													
6													
7 Downstream Demand (\$)													
8 Downstream Commodity (\$)													
9 Downstream Customer (\$)													
10 Downstream Total (\$)													
11													
12 Total (incl. gas costs)													
13													
14													
15 MONTHLY BILLING DETERMINANTS													
16 Upstream Demand (10 ³ m ³ -day)													
17 Upstream Commodity (10 ³ m ³)													
18 Upstream Customer (customers)													
19													
20 Downstream Demand (10 ³ m ³ -day)													
21 Downstream Commodity (10 ³ m ³)													
22 Downstream Customer (customers)													
23													
24 PERCENT IN DEMAND CHARGE		0.0%	0.0%	65.0%	100.0%	100.0%	100.0%	100.0%	65.0%	100.0%	100.0%	100.0%	100.0%
25													
26 RESULTING UNIT CHARGES													
27 Upstream Demand (\$/10 ³ m ³ -day)	454.726	0.000	0.000	295.043	470.592	422.296	0.000	0.000	149.285	0.000	0.000	0.000	0.000
28 Upstream Commodity (\$/10 ³ m ³)	80.314	49.715	48.053	15.160	2.310	2.509	0.000	0.000	8.050	76.908	134.897	134.294	80.883
29 Upstream Customer (\$/customer)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
30													
31 Downstream Demand (\$/10 ³ m ³ -day)	248.552	0.000	0.000	183.436	167.370	233.781	136.751	0.093	88.795	0.000	0.000	0.000	0.000
32 Downstream Commodity (\$/10 ³ m ³)	7.252	41.452	37.750	10.011	0.000	1.518	0.096	18.305	6.381	0.000	0.000	0.000	0.000
33 Downstream Customer (\$/customer)	24.749	21.707	108.165	1,008.093	264.053	1,080.749	2,806.285	6,559.405	1,035.295	0.000	0.000	0.000	0.000

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Centra Gas Manitoba Inc.
2019/20 General Rates Application
Comparison of Gas Costs vs. Non-Gas Costs
2019/20 Test Year

Schedule 10.1.2 (Update)
March 22, 2019

	ROR	System Total	Small Gen. Service SGS-Total	Large Gen Service LGS	High Volume HVF	Cooperative CO-OP	Main Line ML	Special Contracts SC	Power Stations GS	Interruptible INT	Primary Gas PG	Firm Supplemental FSP	Interruptible Supplemental ISP	Fixed Price Offering FRPGS
Gas Costs vs. Non-Gas Costs														
1	REVENUE REQUIREMENTS													
2	Upstream Demand (\$)	Upstream Demand (\$)												
3	Gas Costs	61,638,042	30,756,386	23,515,600	6,564,891	11,505	101,088	0	0	688,573	0	0	0	0
4	Non-gas Costs	2,301,940	1,148,631	878,216	245,173	430	3,775	0	0	25,716	0	0	0	0
5	Total	63,939,983	31,905,017	24,393,815	6,810,064	11,935	104,863	0	0	714,288	0	0	0	0
6		0	0	0	0	0	0	0	0	0	0	0	0	0
7	Upstream Commodity (\$)	Upstream Commodity (\$)												
8	Gas Costs	113,950,265	941,280	719,143	214,121	205	3,997	0	0	47,299				44,879
9	Non-gas Costs	3,663,952	1,082,974	856,047	300,482	419	6,588	0	0	71,841				539
10	Total	117,614,218	2,024,254	1,575,190	514,603	624	10,585	0	0	119,139				45,418
11		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Upstream Customer (\$)	Upstream Customer (\$)												
13	Gas Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Non-gas Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
16														
17	Upstream Total (\$)	Upstream Total (\$)												
18	Total Gas Costs	175,588,308	31,697,666	24,234,743	6,779,012	11,711	105,085	0	0	735,872				44,879
19	Total Non-gas Costs	5,965,892	2,231,605	1,734,263	545,655	848	10,363	0	0	97,556				539
20	Total Upstream Costs	181,554,200	33,929,271	25,969,006	7,324,666	12,559	115,448	0	0	833,428				45,418
21		0	0	0	0	0	0	0	0	0	0	0	0	0
22	Downstream Demand (\$)	Downstream Demand (\$)												
23	Gas Costs	198,444	77,554	59,381	18,234	29	11,146			1,876	0	0	0	0
24	Non-gas Costs	43,486,019	19,756,841	14,767,066	4,527,476	4,216	1,794,379	2,212,998	80	422,982	0	0	0	0
25	Total	43,684,463	19,834,395	14,826,447	4,545,711	4,245	1,805,525			424,859	0	0	0	0
26														
27	Downstream Commodity (\$)	Downstream Commodity (\$)												
28	Gas Costs	1,478,083	567,584	406,473	130,071	0	107,900			143,374	0	0	0	0
29	Non-gas Costs	13,602,006	7,888,049	5,168,165	408,390	0	136,378	159	313	552	0	0	0	0
30	Total	15,080,089	8,455,633	5,574,638	538,461	0	244,278			143,926	0	0	0	0
31														
32	Downstream Customer (\$)	Downstream Customer (\$)												
33	Gas Costs	0	0	0	0	0	0			0	0	0	0	0
34	Non-gas Costs	85,465,338	72,756,175	10,786,305	1,342,780	3,169	116,721	33,675	157,426	248,471	0	0	0	20,616
35	Total	85,465,338	72,756,175	10,786,305	1,342,780	3,169	116,721			248,471	0	0	0	20,616
36														
37	Downstream Total (\$)	Downstream Total (\$)												
38	Total Gas Costs	1,676,527	645,137	465,854	148,306	29	119,046			145,250	0	0	0	0
39	Total Non-gas Costs	142,553,363	100,401,065	30,721,536	6,278,647	7,384	2,047,478	2,246,833	157,798	672,005	0	0	0	20,616
40	Total Downstream Costs	144,229,890	101,046,203	31,187,390	6,426,952	7,413	2,166,525			817,255	0	0	0	20,616
41														
42	Grand Total Gas Costs	177,264,835	32,342,804	24,700,597	6,927,317	11,740	224,131			881,122				44,879
43	Grand Total Non-gas Costs	148,519,256	102,632,670	32,455,799	6,824,301	8,233	2,057,841	2,246,833	157,798	769,561				21,155
44	Grand Total	325,784,091	134,975,474	57,156,395	13,751,619	19,972	2,281,973			1,650,683				66,034
45														
46														
47	Calculation of the Primary Gas Overhead Rate:		(line 9, PG column)							21,155 (lines 9 & 34, FPO column)				
48			10 ³ m ³ (Schedule 10.1.1, line 17, PG column)							562 (10 ³ m ³ (Schedule 10.1.1, line 17, FPO column)				1e
49			0.91 10 ³ m ³							37.67 per 10 ³ m ³				

Centra Gas Manitoba Inc.
2019/20 General Rate Application
Total Functionalization By Customer Class
2019/20 Test Year

Schedule 10.1.3 (Update)
March 22, 2019

	System	Small		Small Gen.	Large Gen	High	Cooperative		Main Line	Special	Power	Interruptible	Primary	Firm	Interruptible	Fixed Price
	Total	Residential	Commercial	Service	Service	Volume	Cooperative	Main Line	Contracts	Stations	Interruptible	Gas	Supplemental	Supplemental	Offering	
	SGS-R	SGS-C	SGS-Total	LGS	HVF	CO-OP	ML	SC	GS	INT	PG	FSP	ISP	FPO		
1 PRODUCTION																
2 Demand	0															
3 Energy	113,369,822															
4 Customer	0															
5 Total	113,369,822															
6																
7 PIPELINE																
8 Demand	44,875,222															
9 Energy	0															
10 Customer	0															
11 Total	44,875,222															
12																
13 STORAGE																
14 Demand	19,064,760															
15 Energy	4,244,395															
16 Customer	0															
17 Total	23,309,156															
18																
19 TRANSMISSION																
20 Demand	17,108,649															
21 Energy	15,080,089															
22 Customer	0															
23 Total	32,188,738															
24																
25 DISTRIBUTION																
26 Demand	26,575,814	10,743,211	2,053,884	12,797,095	9,786,354	2,973,551	1,930	727,100			289,784					0
27 Energy	0	0	0	0	0	0	0	0								0
28 Customer	11,024,589	10,001,064	700,104	10,701,168	318,376	4,253	2	20			766					0
29 Total	37,600,403	20,744,275	2,753,988	23,498,263	10,104,729	2,977,804	1,932	727,120			290,550					0
30																
31 ONSITE																
32 Demand	0	0	0	0	0	0	0	0								0
33 Energy	0	0	0	0	0	0	0	0								0
34 Customer	74,440,749	55,660,937	6,394,071	62,055,007	10,467,929	1,338,527	3,166	116,701			247,705					20,616
35 Total	74,440,749	55,660,937	6,394,071	62,055,007	10,467,929	1,338,527	3,166	116,701			247,705					20,616
36																
37 TOTAL SERVICE																
38 Demand	107,624,446	43,389,318	8,350,094	51,739,412	39,220,262	11,355,774	16,180	1,910,388			1,139,147					0
39 Energy	132,694,307	8,027,388	2,452,499	10,479,887	7,149,828	1,053,064	624	254,864			263,065					45,418
40 Customer	85,465,338	65,662,001	7,094,174	72,756,175	10,786,305	1,342,780	3,169	116,721			248,471					20,616
41 Total	325,784,091	117,078,706	17,896,768	134,975,474	57,156,395	13,751,619	19,972	2,281,973			1,650,683					66,034

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Centra Gas Manitoba Inc.
2019/20 General Rate Application
Allocation Results of Rate Base
2019/20 Test Year

Schedule 10.1.4 (Update)
Page 1 of 4
March 22, 2019

Account Description	Account Code	Total Allocated Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Residential SGS-R	Small Commercial SGS-C	Small Gen. Service SGS-Total	Large Gen Service LGS	High Volume HVF
<u>RATE BASE DETAILS</u>											
I. GAS PLANT IN SERVICE											
A. INTANGIBLE PLANT											
Franchises & Consents	401	22,384		0	22,384		13,028	1,917	14,946	5,089	1,128
Other Intangible Plant	402	<u>13,614,400</u>		<u>0</u>	<u>13,614,400</u>		<u>7,924,268</u>	<u>1,166,072</u>	<u>9,090,340</u>	<u>3,095,362</u>	<u>685,978</u>
Sub-total	401-402	13,636,784		0	13,636,784		7,937,296	1,167,990	9,105,286	3,100,452	687,106
B. PRODUCTION PLANT (Reserved)											
Sub-total	420-424	0		0	0		0	0	0	0	0
C. LOCAL STORAGE PLANT											
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Sub-total	440-449	0		0	0		0	0	0	0	0
D. TRANSMISSION PLANT											
Land	460	1,027,343		0	1,027,343		337,089	64,405	401,494	307,414	94,398
Structures & Improvements	461	76,420		0	76,420		25,075	4,791	29,866	22,867	7,022
Structures & Improvements - M&R	463	1,363,403		0	1,363,403		447,356	85,473	532,829	407,974	125,278
Mains	465	155,008,042		0	155,008,042		50,860,827	9,717,607	60,578,434	46,383,409	14,243,071
Measuring & Reg. Equipment	467	14,466,096		0	14,466,096		4,746,577	906,894	5,653,471	4,328,723	1,329,232
Other Transmission Equipment	469	0		0	0		0	0	0	0	0
Sub-total	460-469	171,941,305		0	171,941,305		56,416,924	10,779,170	67,196,094	51,450,387	15,799,001
E. DISTRIBUTION PLANT											
Land	470	1,764,150		0	1,764,150		1,138,749	161,219	1,299,968	369,417	70,597
Computer Equipment - Hardware	471	1,180,367		0	1,180,367		761,920	107,869	869,789	247,172	47,236
Structures & Improvements	472	1,377,038		0	1,377,038		572,552	109,469	682,021	521,480	158,230
Structures & Improvements: M & R	472.1	5,596,871		0	5,596,871		2,173,126	415,409	2,588,535	1,980,008	602,855
Services	473	284,239,631		0	284,239,631		227,894,619	30,429,150	258,323,769	24,635,436	962,180
Regulators	474	56,621,401		0	56,621,401		29,755,325	5,699,896	35,455,221	19,792,703	1,059,822
Regulators & Meters Installations	474.1	0		0	0		0	0	0	0	0
Mains	475	231,880,662		0	231,880,662		134,392,823	17,197,517	151,590,340	60,773,793	17,792,851
Measuring & Reg. Equipment	477	52,283,320		0	52,283,320		19,479,624	3,723,669	23,203,293	17,748,539	5,403,911
Telemetry Equipment	477.1	5,363,336		0	5,363,336		2,082,450	398,075	2,480,526	1,897,390	577,700
Meters	478	46,179,936		0	46,179,936		24,268,191	4,648,787	28,916,978	16,142,761	864,382
AMR/ERT Modules	479	1,703,806		0	1,703,806		1,703,806	0	1,703,806	0	0
Other Distribution Equipment	-	0		0	0		0	0	0	0	0
Sub-total	470-479	688,190,519		0	688,190,519		444,223,186	62,891,059	507,114,245	144,108,699	27,539,764
F. GENERAL PLANT											
Land	480	136,000		0	136,000		90,468	9,453	99,921	22,680	6,233
Structures & Improvements	482	8,619,031		0	8,619,031		5,733,450	599,088	6,332,539	1,437,329	395,012
Leasehold Improvements	482.1	0		0	0		0	0	0	0	0
Office Furniture & Equipment	483	0		0	0		0	0	0	0	0
Target Adjustments	483.1	0		0	0		0	0	0	0	0
Computer Equipment: Software	483.2	0		0	0		0	0	0	0	0
Computer System Development	483.3	0		0	0		0	0	0	0	0
Transportation Equipment	484	-655		0	-655		-436	-46	-481	-109	-30
Vehicle Conversion Kits	484.1	0		0	0		0	0	0	0	0
Heavy Work Equipment	485	185,134		0	185,134		105,410	15,607	121,017	42,963	9,839
Tools & Work Equipment	486	188		0	188		107	16	123	44	10
Rental Equipment: Conv. Bur.	487	0		0	0		0	0	0	0	0
Deferred Ineligible Overhead	488	3,849,973		0	3,849,973		2,561,034	267,602	2,828,636	642,030	176,445
Property, Plant & Equipment Gas Inventory	489	<u>297,209</u>		<u>0</u>	<u>297,209</u>		<u>176,473</u>	<u>25,355</u>	<u>201,828</u>	<u>65,181</u>	<u>14,190</u>
Sub-total	480-490	13,086,880		0	13,086,880		8,666,507	917,076	9,583,582	2,210,117	601,700
Sub-total Plant-in-Service		886,855,489		0	886,855,489		517,243,913	75,755,294	592,999,208	200,869,655	44,627,571
G. ADDITIONS TO UTILITY PLANT											
Construction Work in Progress		0		0	0		0	0	0	0	0
Other Additions		0		0	0		0	0	0	0	0
Sub-total		0		0	0		0	0	0	0	0
Total Utility Plant		886,855,489		0	886,855,489		517,243,913	75,755,294	592,999,208	200,869,655	44,627,571
II. ACCUMULATED DEPRECIATION											
Intangible Plant		-5,220,747		0	-5,220,747		-3,064,777	-448,589	-3,513,365	-1,149,322	-263,021
Production Plant		0		0	0		0	0	0	0	0
Local Storage Plant		0		0	0		0	0	0	0	0

Centra Gas Manitoba Inc.
2019/20 General Rate Application
Allocation Results of Rate Base
2019/20 Test Year

Account Description	Account Code	Total Allocated Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Residential SGS-R	Small Commercial SGS-C	Small Gen. Service SGS-Total	Large Gen Service LGS	High Volume HVF
Transmission Plant		-41,188,559		0	-41,188,559		-13,503,617	-2,580,037	-16,083,654	-12,314,849	-3,790,543
Distribution Plant		-228,870,742		0	-228,870,742		-147,087,437	-20,694,528	-167,781,964	-47,345,031	-9,919,667
General Plant		-7,482,792		0	-7,482,792		-4,904,858	-529,389	-5,434,247	-1,329,620	-356,805
Retirement Work in Progress		0		0	0		0	0	0	0	0
Sub-total		-282,762,840		0	-282,762,840		-168,560,689	-24,252,542	-192,813,231	-62,138,821	-14,330,036
Plant Held For Future Use		0		0	0		0	0	0	0	0
Total Accumulated Depreciation		-282,762,840		0	-282,762,840		-168,560,689	-24,252,542	-192,813,231	-62,138,821	-14,330,036
III. OTHER RATE BASE											
Contributions in Aid of Construction		-61,613,212		0	-61,613,212		-22,745,151	-4,193,867	-26,939,019	-18,488,378	-5,486,811
Cash Working Capital		13,933,390		0	13,933,390		6,398,686	935,574	7,334,259	2,655,974	585,553
Security Deposits		-900,000		0	-900,000		-723,624	-50,656	-774,280	-102,995	-17,517
Gas in Storage		33,138,755		0	33,138,755		13,001,916	2,442,022	15,443,938	12,229,506	4,326,060
Investment in DSM		53,559,521		0	53,559,521		23,030,594	8,033,928	31,064,522	20,352,618	1,606,786
Investment in Regulatory Costs		2,847,151		0	2,847,151		1,893,948	197,899	2,091,847	474,797	130,486
Investment in Site Restoration		1,608,420		0	1,608,420		955,026	137,213	1,092,239	352,741	76,794
Total Other Rate Base		42,574,026		0	42,574,026		21,811,395	7,502,112	29,313,507	17,474,264	1,221,350
TOTAL RATE BASE		646,666,675		0	646,666,675		370,494,619	59,004,864	429,499,483	156,205,098	31,518,885

Centra Gas Manitoba Inc.
2019/20 General Rate Application
Allocation Results of Rate Base
2019/20 Test Year

Account Description	Account Code	Total Allocated Dollars	Special		Power Stations	Interruptible	Primary Gas	Firm Supplemental	Interruptible Supplemental	Ex-Franchise Customers	Fixed Price Offering	
			CO-OP	Main Line								Contracts SC
Transmission Plant		-41,188,559	-6,031	-2,329,590	-6,087,163	-187,591	-389,137	0	0	0	0	0
Distribution Plant		-228,870,742	-9,427	-1,872,340	-132,813	-758,457	-1,051,043	0	0	0	0	0
General Plant		-7,482,792	-482	-79,168	-104,491	-5,683	-44,884	-109,375	-14,789	-952	0	-2,296
Retirement Work in Progress		0	0	0	0	0	0	0	0	0	0	0
Sub-total		-282,762,840	-16,264	-4,371,435	-6,481,324	-971,454	-1,512,862	-109,375	-14,789	-952	0	-2,296
Plant Held For Future Use		0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Depreciation		-282,762,840	-16,264	-4,371,435	-6,481,324	-971,454	-1,512,862	-109,375	-14,789	-952	0	-2,296
III. OTHER RATE BASE												
Contributions in Aid of Construction		-61,613,212	-7,568	-2,853,374	-7,044,018	-232,152	-561,892	0	0	0	0	0
Cash Working Capital		13,933,390	823	135,962	95,703	1,898	65,422	2,670,416	361,076	23,240	0	3,063
Security Deposits		-900,000	-158	-1,420	-158	-316	-3,156	0	0	0	0	0
Gas in Storage		33,138,755	6,110	95,453	0	0	1,037,688	0	0	0	0	0
Investment in DSM		53,559,521	0	535,595	0	0	0	0	0	0	0	0
Investment in Regulatory Costs		2,847,151	201	42,972	36,792	3,716	16,327	42,933	5,805	374	0	901
Investment in Site Restoration		1,608,420	86	25,397	48,104	4,801	8,258	0	0	0	0	0
Total Other Rate Base		42,574,026	-506	-2,019,414	-6,863,577	-222,052	562,647	2,713,349	366,881	23,613	0	3,964
TOTAL RATE BASE		646,666,675	31,761	7,979,082	12,978,407	1,426,925	3,825,229	2,794,038	377,791	24,316	0	5,658

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Account Description	Account Code	Total Allocated Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Residential SGS-R	Small Commercial SGS-C	Small Gen. Service SGS-Total	Large Gen Service LGS	High Volume HVF
COST OF SERVICE DETAILS											
I. COST OF GAS											
A. FIXED COSTS											
TCPL FS Demand - Sask Zone											
TCPL STS Demand											
TCPL Firm Service - Emerson to Man Zone											
TCPL FS Demand - Man Zone											
Other Pipeline Fixed Tolls											
ANR Storage Deliverability											
ANR Joliet to Storage Winter											
ANR Crystal Falls from Storage											
GLGT Storage to Deward											
Seasonal Storage Capacity											1a
Seasonal Storage Deliverability											
Annual Storage Capacity											
Annual Storage Deliverability											
ANR Joliet to Storage Summer											
ANR Crystal Falls to Storage											
GLGT Emerson to Crystal Falls											
Forecast Capacity Management Revenues											
Sub-total											
B. VARIABLE TRANSPORTATION											
TCPL FS - Sask Zone											
TCPL FS - Flowing directly to Man Zone											
TCPL FS - SSDA (Welwyn)											
Firm Service - Emerson to Man Zone											
GLGT Storage Transportation											
ANR Storage Transportation											
ANR Storage Withdrawl Chg.											1a
Storage Gas - Transportation & Delivery Cost											
Compressor Fuel: TCPL SSDA											
Compressor Fuel: Primary											
Compressor Fuel: Emerson											
Compressor Fuel: TCPL SSDA (Welwyn) to MDA											
Compressor Fuel: Oklahoma											
Compressor Fuel: Storage & Supplemental US Supplies											
Sub-total											
C. COMMODITY COST											
Primary Direct to System											
Storage Gas: Primary to System											
Oklahoma Supply											
Storage Gas: Supplemental Supply											1a
Emerson Supply											
Delivered Service											
Fixed Price Offering											
Sub-total											
D. OTHER GAS COSTS											
Minell Charges											
Load Balancing Charges											
Baseload Volume Price Increment Charges											1a
Sub-total											
Total Cost of Gas		177,264,835		0	177,264,835		27,152,355	5,190,449	32,342,804	24,700,597	6,927,317
II. OTHER REVENUE											
Rental Income		0		0	0		0	0	0	0	0
Late Payment Charge		-618,595		0	-618,595		-578,125	-40,470	-618,595	0	0
Broker Revenue		-17,774		0	-17,774		-13,294	-1,527	-14,821	-2,500	-320
Other		-553,358		0	-553,358		-368,098	-38,463	-406,561	-92,279	-25,361
Total Other Revenue		-1,189,728		0	-1,189,728		-959,517	-80,460	-1,039,977	-94,779	-25,680

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Account Description	Account Code	Total Allocated Dollars	Cooperative CO-OP	Main Line ML	Special Contracts SC	Power Stations GS	Interruptible INT	Primary Gas PG	Firm Supplemental FSP	Interruptible Supplemental ISP	Ex-Franchise Customers EXF	Fixed Price Offering FPO	Broker BRK	
<u>COST OF SERVICE DETAILS</u>														
I. COST OF GAS														
A. FIXED COSTS														
TCPL FS Demand - Sask Zone														
TCPL STS Demand														
TCPL Firm Service - Emerson to Man Zone														
TCPL FS Demand - Man Zone														
Other Pipeline Fixed Tolls														
ANR Storage Deliverability														
ANR Joliet to Storage Winter														
ANR Crystal Falls from Storage														
GLGT Storage to Deward													1a	
Seasonal Storage Capacity														
Seasonal Storage Deliverability														
Annual Storage Capacity														
Annual Storage Deliverability														
ANR Joliet to Storage Summer														
ANR Crystal Falls to Storage														
GLGT Emerson to Crystal Falls														
Forecast Capacity Management Revenues														
Sub-total														
B. VARIABLE TRANSPORTATION														
TCPL FS - Sask Zone														
TCPL FS - Flowing directly to Man Zone														
TCPL FS - SSDA (Welwyn)														
Firm Service - Emerson to Man Zone														
GLGT Storage Transportation														
ANR Storage Transportation														
ANR Storage Withdrawl Chg.														
Storage Gas - Transportation & Delivery Cost													1a	
Compressor Fuel: TCPL SSDA														
Compressor Fuel: Primary														
Compressor Fuel: Emerson														
Compressor Fuel: TCPL SSDA (Welwyn) to MDA														
Compressor Fuel: Oklahoma														
Compressor Fuel: Storage & Supplemental US Supplies														
Sub-total														
C. COMMODITY COST														
Primary Direct to System														
Storage Gas: Primary to System														
Oklahoma Supply														
Storage Gas: Supplemental Supply													1a	
Emerson Supply														
Delivered Service														
Fixed Price Offering														
Sub-total														
D. OTHER GAS COSTS														
Minell Charges														
Load Balancing Charges													1a	
Baseload Volume Price Increment Charges														
Sub-total														
Total Cost of Gas		177,264,835	11,740	224,131			881,122				0	44,879	0	1a 2d
II. OTHER REVENUE														
Rental Income		0	0	0	0	0					0	0	0	
Late Payment Charge		-618,566	0	0	0	0					0	0	0	
Broker Revenue		-17,774	-1	-28	-8	-38	-50				0	0	0	1e
Other		-563,358	-39	-8,352	-7,151	-722	-3,173				0	-175	0	
Total Other Revenue		-1,189,728	-40	-8,380	-7,159	-760	-3,232				0	-175	0	

Centra Gas Manitoba Inc.
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Account Description	Account Code	Total Allocated Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Residential SGS-R	Small Commercial SGS-C	Small Gen. Service SGS-Total	Large Gen Service LGS	High Volume HVF
III. OPERATING & ADMINISTRATIVE EXPENSES											
A. CUSTOMER SERVICE & CORPORATE RELATIONS											
Back/Middle Office Services		294,425		0	294,425		45,098	8,621	53,719	41,026	11,506
Billing & Collections		7,705,172		1,572,397	6,132,775		6,267,453	502,418	6,769,871	780,447	119,366
Customer & Public Relations		4,008,554		0	4,008,554		2,593,005	165,072	2,778,077	660,256	431,167
Customer Information Systems (Banner)		533,983		0	533,983		484,409	33,910	518,319	15,421	206
Customer Inspections		7,151,177		2,391,625	4,759,551		6,212,904	456,863	6,669,767	307,762	52,659
Customer Safety Services		1,285,355		0	1,285,355		842,537	58,980	901,517	377,325	5,021
Dispatch		2,306,190		0	2,306,190		1,809,546	239,158	2,048,703	247,197	7,868
Energy Supply, Planning & Support		2,869,025		218,679	2,650,347		806,337	154,165	960,501	734,614	268,875
Environment		398,798		0	398,798		190,956	27,744	218,700	110,456	33,022
Meter Reading		2,511,105		0	2,511,105		2,011,022	165,165	2,176,187	316,691	13,997
Rate and Regulatory Affairs		943,878		0	943,878		627,876	65,607	693,482	157,403	43,258
Sub-total		30,007,662		4,182,701	25,824,961		21,891,142	1,897,702	23,788,844	3,748,597	986,947
B. OPERATIONS AND MAINTENANCE											
Communication System		135,343		0	135,343		21,782	4,163	25,946	19,850	65,936
Distribution Maintenance		6,758,662		0	6,758,662		3,895,538	661,789	4,557,326	1,502,830	341,213
Load Forecast		70,288		0	70,288		32,845	2,299	35,144	17,694	13,545
Metering		573,718		0	573,718		401,250	28,089	429,339	81,856	48,194
Plant Failures & Emergencies		302,792		0	302,792		198,477	13,894	212,371	88,887	1,183
Quality Assessment		434,989		0	434,989		247,076	42,076	289,152	97,850	22,568
Regulating Station Maintenance		5,376,364		426,161	4,950,203		2,819,955	383,912	3,203,867	1,443,380	427,600
System Performance & Reliability		2,513,109		0	2,513,109		1,203,350	174,832	1,378,183	696,060	208,095
Sub-total		16,165,264		426,161	15,739,104		8,820,273	1,311,054	10,131,328	3,948,407	1,128,335
C. ORGANIZATIONAL SUPPORT											
Corporate Governance		2,156,541		0	2,156,541		1,437,745	150,509	1,588,253	362,525	99,671
Corporate Infrastructure		4,581,302		0	4,581,302		3,047,520	318,435	3,365,955	763,988	209,962
Corporate Services		1,864,893		0	1,864,893		1,240,542	129,624	1,370,167	310,994	85,469
Departmental Support		5,446,970		0	5,446,970		3,623,369	378,606	4,001,975	908,349	249,636
Operational Management		1,657,966		0	1,657,966		1,102,893	115,241	1,218,134	276,486	75,985
Sub-total		15,707,672		0	15,707,672		10,452,069	1,092,415	11,544,484	2,622,342	720,722
D. ADJUSTMENTS TO INCOME											
Corporate Alloc. & Adj.		852,395		0	852,395		567,020	59,248	626,268	142,147	39,065
Depreciation, Interest, Taxes		-2,182,994		0	-2,182,994		-1,452,145	-151,735	-1,603,880	-364,041	-100,047
Sub-total		-1,330,599		0	-1,330,599		-885,125	-92,487	-977,612	-221,894	-60,982
Total Operating & Administrative Expenses		60,550,000		4,608,862	55,941,138		40,278,359	4,208,685	44,487,044	10,097,453	2,775,022

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Account Description	Account Code	Total Allocated						Primary Gas PG	Firm Supplemental FSP	Interruptible Supplemental ISP	Ex-Franchise Customers EXF	Fixed Price Offering FPO	Broker BRK
		Dollars	Cooperative CO-OP	Main Line ML	Special Contracts SC	Power Stations GS	Interruptible INT						
III. OPERATING & ADMINISTRATIVE EXPENSES													
A. CUSTOMER SERVICE & CORPORATE RELATIONS													
Back/Middle Office Services		294,425	19	372	117	136	1,463				0	75	0
Billing & Collections		7,705,172	1,075	9,678	1,075	2,151	21,507				0	0	0
Customer & Public Relations		4,008,554	0	35,014	4,002	8,003	78,030				0	14,005	0
Customer Information Systems (Banner)		533,983	0	0	0	0	0				0	0	0
Customer Inspections		7,151,177	95	31,155	81,687	2,486	5,565				0	0	0
Customer Safety Services		1,285,355	45	407	45	90	905				0	0	0
Dispatch		2,306,190	0	1,405	0	0	1,017				0	0	0
Energy Supply, Planning & Support		2,869,025	354	152,618	102,939	31,816	22,884				0	238	0
Environment		398,798	23	8,975	23,624	711	3,287				0	0	0
Meter Reading		2,511,105	0	1,380	153	307	2,390				0	0	0
Rate and Regulatory Affairs		943,878	67	14,246	12,197	1,232	5,413				0	299	0
Sub-total		30,007,662	1,679	255,250	225,841	46,932	142,499				0	14,617	0
B. OPERATIONS AND MAINTENANCE													
Communication System		135,343	10	8,529	2,541	1,139	11,391				0	0	0
Distribution Maintenance		6,758,662	289	112,554	203,986	6,137	34,328				0	0	0
Load Forecast		70,288	0	1,098	122	244	2,441				0	0	0
Metering		573,718	434	3,908	434	868	8,684				0	0	0
Plant Failures & Emergencies		302,792	11	96	11	21	213				0	0	0
Quality Assessment		434,989	20	7,824	14,855	447	2,274				0	0	0
Regulating Station Maintenance		5,376,364	688	258,656	0	3	42,170				0	0	0
System Performance & Reliability		2,513,109	148	56,555	148,873	4,479	20,716				0	0	0
Sub-total		16,165,264	1,599	449,220	370,821	13,339	122,216				0	0	0
C. ORGANIZATIONAL SUPPORT													
Corporate Governance		2,156,541	132	24,970	27,868	2,815	12,425				0	683	0
Corporate Infrastructure		4,581,302	323	69,146	59,201	5,980	26,271				0	1,450	0
Corporate Services		1,864,893	132	28,147	24,099	2,434	10,694				0	590	0
Departmental Support		5,448,970	384	82,211	70,388	7,110	31,235				0	1,724	0
Operational Management		1,657,966	117	25,024	21,425	2,164	9,507				0	525	0
Sub-total		15,707,672	1,088	229,498	202,980	20,504	90,132				0	4,973	0
D. ADJUSTMENTS TO INCOME													
Corporate Alloc. & Adj.		852,395	60	12,865	11,015	1,113	4,888				0	270	0
Depreciation, Interest, Taxes		-2,182,994	-154	-32,948	-28,209	-2,850	-12,518				0	-691	0
Sub-total		-1,330,599	-94	-20,083	-17,194	-1,737	-7,630				0	-421	0
Total Operating & Administrative Expenses		60,550,000	4,273	913,884	782,447	79,038	347,217				0	19,168	0

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Account Description	Account Code	Total Allocated Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Residential SGS-R	Small Commercial SGS-C	Small Gen. Service SGS-Total	Large Gen Service LGS	High Volume HVF
IV. DEPRECIATION & AMORTIZATION											
Depreciation Expense		17,180,097		0	17,180,097		9,646,026	1,472,757	11,118,782	4,301,801	833,380
Amortization of Cust. Contributions		-1,130,083		0	-1,130,083		-111,659	48,881	-62,778	-289,489	-149,101
Depreciation: Common Assets		4,547,217		0	4,547,217		3,024,846	316,066	3,340,912	758,304	208,400
Amortization Expense (Deferreds)		1,806,963		0	1,806,963		1,051,744	154,766	1,206,510	410,830	91,046
Demand Side Management Amortization Expense (Deferred)		9,945,608		0	9,945,608		4,276,611	1,491,841	5,768,452	3,779,331	298,368
Furnace Replacement Program		0		0	0		0	0	0	0	0
Ex-Franchise Depreciation & Amortization		0		0	0		0	0	0	0	0
Total Depreciation & Amortization Expenses		32,349,802		0	32,349,802		17,887,567	3,484,312	21,371,879	8,960,777	1,282,093
V. CAPITAL & OTHER TAXES											
Municipal Taxes		12,900,000		0	12,900,000		7,508,451	1,104,884	8,613,335	2,932,937	649,982
Payroll Tax		839,629		0	839,629		558,528	58,361	616,889	140,018	38,480
Taxes on Common Assets		93,000		0	93,000		52,959	8,495	61,454	22,688	4,606
Corporate Capital Tax		3,286,134		0	3,286,134		1,871,290	300,178	2,171,468	801,660	162,753
Business Taxes		0		0	0		0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Income Taxes		3,192,741		0	3,192,741		1,818,107	291,647	2,109,754	778,876	158,128
Total Taxes		20,311,504		0	20,311,504		11,809,335	1,763,565	13,572,900	4,676,179	1,013,950
VI. FINANCE EXPENSE											
		21,603,263		0	21,603,263		12,377,153	1,971,182	14,348,335	5,218,360	1,052,955
VII. CORPORATE ALLOCATION											
		12,000,000		0	12,000,000		6,875,158	1,094,936	7,970,093	2,898,651	584,887
VIII. NET INCOME (LOSS)											
		2,894,415		0	2,894,415		1,658,297	264,100	1,922,396	699,158	141,075
COST OF SERVICE SUMMARY											
COST OF GAS		177,264,835		0	177,264,835		27,152,355	5,190,449	32,342,804	24,700,597	6,927,317
OTHER REVENUE		-1,189,728		0	-1,189,728		-959,517	-80,460	-1,039,977	-94,779	-25,680
OPERATING EXPENSES											
Customer Service & Corporate Relations		30,007,662		4,182,701	25,824,961		21,891,142	1,897,702	23,788,844	3,748,597	986,947
Operations & Maintenance		16,165,284		426,161	15,739,104		8,820,273	1,311,054	10,131,328	3,948,407	1,128,335
Organizational Support		15,707,672		0	15,707,672		10,452,069	1,092,415	11,544,484	2,622,342	720,722
Adjustments to Income		-1,330,599		0	-1,330,599		-85,125	-92,487	-977,612	-221,894	-60,982
Sub-total		60,550,000		4,608,862	55,941,138		40,278,359	4,208,685	44,487,044	10,097,453	2,775,022
DEPRECIATION & AMORTIZATION		32,349,802		0	32,349,802		17,887,567	3,484,312	21,371,879	8,960,777	1,282,093
CAPITAL & OTHER TAXES		20,311,504		0	20,311,504		11,809,335	1,763,565	13,572,900	4,676,179	1,013,950
FINANCE EXPENSE		21,603,263		0	21,603,263		12,377,153	1,971,182	14,348,335	5,218,360	1,052,955
CORPORATE ALLOCATION		12,000,000		0	12,000,000		6,875,158	1,094,936	7,970,093	2,898,651	584,887
NET INCOME		2,894,415		0	2,894,415		1,658,297	264,100	1,922,396	699,158	141,075
COST OF SERVICE		325,784,091		4,608,862	321,175,229		117,078,706	17,896,768	134,975,474	57,156,395	13,751,619

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Account Description	Account Code	Total Allocated						Primary Gas PG	Firm Supplemental FSP	Interruptible Supplemental ISP	Ex-Franchise Customers EXF	Fixed Price Offering FPO	Broker BRK
		Dollars	Cooperative CO-OP	Main Line ML	Special Contracts SC	Power Stations GS	Interruptible INT						
IV. DEPRECIATION & AMORTIZATION													
Depreciation Expense		17,180,097	980	288,676	485,479	53,231	93,325				80	0	
Amortization of Cust. Contributions		-1,130,083	-279	-87,820	-388,004	-119,584	-33,028				0	0	
Depreciation: Common Assets		4,547,217	321	68,631	58,761	5,936	26,076				1,440	0	
Amortization Expense (Deferreds)		1,806,963	98	29,307	54,068	5,382	9,721				0	0	
Demand Side Management Amortization Expense (Deferred)		9,945,608	0	99,456	0	0	0				0	0	
Furnace Replacement Program		0	0	0	0	0	0				0	0	
Ex-Franchise Depreciation & Amortization		0	0	0	0	0	0				0	0	
Total Depreciation & Amortization Expenses		32,349,802	1,120	398,251	210,304	-55,035	96,093				1,520	0	
V. CAPITAL & OTHER TAXES													
Municipal Taxes		12,900,000	703	209,225	385,997	38,423	69,398				0	0	
Payroll Tax		839,629	59	12,673	10,850	1,096	4,815				266	0	
Taxes on Common Assets		93,000	5	1,158	1,866	205	557				1	0	
Corporate Capital Tax		3,286,134	162	40,928	65,952	7,251	19,689				29	0	
Business Taxes		0	0	0	0	0	0				0	0	
Other		0	0	0	0	0	0				0	0	
Income Taxes		3,192,741	158	39,765	64,077	7,045	19,129				28	0	
Total Taxes		20,311,504	1,087	303,749	528,743	54,020	113,588				323	0	
VI. FINANCE EXPENSE		21,603,263	1,061	266,558	433,571	47,669	127,790				189	0	
VII. CORPORATE ALLOCATION		12,000,000	589	148,065	240,836	26,479	70,984				105	0	
VIII. NET INCOME (LOSS)		2,894,415	142	35,714	58,090	6,387	17,121				25	0	
COST OF SERVICE SUMMARY													
COST OF GAS		177,264,835	11,740	224,131			881,122				44,879	0	
OTHER REVENUE		-1,189,728	-40	-8,380	-7,159	-760	-3,232				-175	0	
OPERATING EXPENSES													
Customer Service & Corporate Relations		30,007,662	1,679	255,250	225,841	46,932	142,499				14,617	0	
Operations & Maintenance		16,165,264	1,599	449,220	370,821	13,339	122,216				0	0	
Organizational Support		15,707,672	1,088	229,498	202,980	20,504	90,132				4,973	0	
Adjustments to Income		-1,330,599	-94	-20,083	-17,194	-1,737	-7,630				-421	0	
Sub-total		60,550,000	4,273	913,884	782,447	79,038	347,217				19,168	0	
DEPRECIATION & AMORTIZATION		32,349,802	1,120	398,251	210,304	-55,035	96,093				1,520	0	
CAPITAL & OTHER TAXES		20,311,504	1,087	303,749	528,743	54,020	113,588				323	0	
FINANCE EXPENSE		21,603,263	1,061	266,558	433,571	47,669	127,790				189	0	
CORPORATE ALLOCATION		12,000,000	589	148,065	240,836	26,479	70,984				105	0	
NET INCOME		2,894,415	142	35,714	58,090	6,387	17,121				25	0	
COST OF SERVICE		325,784,091	19,972	2,281,973			1,650,683				66,034	0	

Centra Gas Manitoba Inc.
2019/20 General Rates Application
Revenue of Non-Gas Costs at Existing Rates
2019/20 Test Year

Schedule 10.1.6 (Update)
 March 22, 2019

Account Description	Total Allocated Dollars	Residential SGS-R	Small Commercial SGS-C	Small Gen. Service SGS-Total	Large Gen Service LGS	High Volume HVF	Cooperative CO-OP	Main Line ML	Special Contracts SC	Power Stations GS	Interruptible INT	Primary Gas PG	Firm Supplemental FSP	Interruptible Supplemental ISP	FRPGS Fixed Price
1 DOWNSTREAM REVENUES															
2 FROM CURRENT RATES															
3															
4 Number of Bills															
5 Basic Monthly Charge				\$14.00	\$77.00	\$1,118.31	\$274.08	\$2,353.33	\$115,408.95	\$8,028.07	\$1,042.72				
6 Basic Monthly Revenue	58,178,524														
7															
8 Billing Demand															
9 Monthly Demand Charge				\$0.00	\$0.00	\$149.52	\$128.61	\$158.28	\$0.00	\$4.28	\$78.80				
10 Monthly Demand Revenue	3,900,839														
11															
12 Billing Volume															
13 Volumetric Charge				\$85.22	\$34.46	\$8.39	\$0.00	\$0.01	\$0.00	\$0.09	\$2.90				
14 Volumetric Revenue	78,281,763														
15															
16 Total Downstream Revenue	140,361,127														
17															
18															
19															
20 UPSTREAM REVENUES															
21 FROM CURRENT RATES															
22															
23															
24 Billing Demand															
25 Monthly Demand Charge				\$0.00	\$0.00	\$8.18	\$9.88	\$10.98	\$0.00	\$0.00	\$2.92				
26 Monthly Demand Revenue	104,769														
27															
28 Billing Volume															
29 Volumetric Charge				\$7.11	\$7.09	\$4.83	\$4.53	\$4.54	\$0.00	\$0.00	\$4.88	\$1.64	\$0.78	\$1.30	\$31.37
30 Volumetric Revenue	12,041,361														
31															
32 Total Upstream Revenue	12,146,130														
33															
34															
35 TOTAL NON-GAS REVENUES	152,524,872	0	0	109,941,344	30,132,872	6,274,676	8,024	1,484,485	1,385,423	236,483	845,414	2,112,524	77,672	8,340	17,615
36 FROM CURRENT RATES															

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