

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
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EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Summary of Sanitary Utility Revenue Requirement
(\$ millions)

Line No.	Description	Cross Reference	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
1	Sanitary Utility excluding CORE								
2	Operating Costs	S. 5-1	\$ 58.5	\$ 60.3	\$ 63.5	\$ 68.5	\$ 50.9	\$ 45.7	\$ 45.9
3									
4	Franchise Fees and Property Taxes	S. 11-1	9.3	9.5	9.8	9.9	9.6	9.9	10.4
5									
6	Depreciation and Amortization	S. 12-1	16.4	14.9	16.2	17.4	16.9	17.6	18.7
7									
8	Return on Rate Base Financed by Debt	S. 14-1	14.2	11.2	11.6	12.4	15.9	15.8	16.9
9									
10	Return on Rate Base Financed by Equity	S. 14-1	30.4	36.5	35.8	33.3	17.6	22.2	27.4
11									
12	Revenue Requirement before Revenue Offsets		128.8	132.4	136.8	141.4	110.8	111.3	119.3
13									
14	Less: Revenue Offsets	S. 13-1	(6.8)	(8.9)	(9.2)	(9.0)	(5.6)	(4.5)	(4.6)
15									
16	Total Sanitary Utility Revenue Requirement, excluding CORE		122.0	123.5	127.6	132.4	105.2	106.7	114.7
17									
18	CORE								
19	Operating Costs	S. 5-1	\$ -	\$ 0.0	\$ 1.8	\$ 4.1	\$ 5.4	\$ 4.1	\$ 5.5
20									
21	Franchise Fees and Property Taxes	S. 11-1	-	-	0.3	0.5	1.1	1.2	1.6
22									
23	Depreciation and Amortization	S. 12-1	-	-	0.1	0.8	1.5	2.1	2.7
24									
25	Return on Rate Base Financed by Debt	S. 14-1	-	-	0.2	0.9	2.0	2.5	3.4
26									
27	Return on Rate Base Financed by Equity	S. 14-1	-	(0.0)	0.8	(0.5)	4.1	5.4	7.1
28									
29	Revenue Requirement before Revenue Offsets		-	-	3.2	5.8	14.2	15.2	20.4
30									
31	Less: Revenue Offsets	S. 13-1	-	-	-	-	-	-	-
32									
33	Total Revenue Requirement - CORE		\$ -	\$ -	\$ 3.2	\$ 5.8	\$ 14.2	\$ 15.2	\$ 20.4
34									

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Summary of Sanitary Utility Revenue Requirement
(\$ millions)

Line No.	Description	Cross Reference	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
35	Sanitary Utility								
36	Operating Costs		\$ 58.5	\$ 60.3	\$ 65.3	\$ 72.7	\$ 56.3	\$ 49.7	\$ 51.4
37									
38	Franchise Fees and Property Taxes		9.3	9.5	10.0	10.3	10.8	11.2	12.1
39									
40	Depreciation and Amortization		16.4	14.9	16.3	18.2	18.4	19.6	21.4
41									
42	Return on Rate Base Financed by Debt		14.2	11.2	11.8	13.3	17.9	18.4	20.3
43									
44	Return on Rate Base Financed by Equity		30.4	36.4	36.6	32.8	21.6	27.6	34.5
45									
46	Revenue Requirement before Revenue Offsets		128.8	132.4	140.0	147.2	125.0	126.5	139.6
47									
48	Less: Revenue Offsets		(6.8)	(8.9)	(9.2)	(9.0)	(5.6)	(4.5)	(4.6)
49									
50	Total Sanitary Utility Revenue Requirement		\$ 122.0	\$ 123.5	\$ 130.8	\$ 138.2	\$ 119.4	\$ 122.0	\$ 135.0

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Summary of Stormwater Utility Revenue Requirement
(\$ millions)

Line No.	Description	Cross Reference	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
1	Stormwater Utility excluding SIRP								
2	Operating Costs	S. 5-1	\$ 42.9	\$ 47.6	\$ 49.2	\$ 50.9	\$ 47.8	\$ 48.5	\$ 49.1
3									
4	Property Taxes	S. 11-1	0.6	0.5	0.6	0.9	1.0	1.0	1.0
5									
6	Depreciation and Amortization	S. 12-1	15.6	17.8	19.1	20.4	21.9	22.3	23.4
7									
8	Return on Rate Base Financed by Debt	S. 14-1	12.7	10.1	10.7	11.6	15.4	15.3	16.4
9									
10	Return on Rate Base Financed by Equity	S. 14-1	(5.7)	(7.9)	(7.0)	(5.8)	17.0	21.5	26.6
11									
12	Revenue Requirement before Revenue Offsets		66.0	68.0	72.7	77.9	102.9	108.6	116.4
13									
14	Less: Revenue Offsets	S. 13-1	(3.5)	(1.2)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)
15									
16	Total Stormwater Utility Revenue Requirement, excluding SIRP		\$ 62.5	\$ 66.8	\$ 72.0	\$ 77.2	\$ 102.2	\$ 107.8	\$ 115.7
17									
18	SIRP								
19	Operating Costs	S. 5-1	\$ -	\$ 0.0	\$ 2.3	\$ 4.1	\$ 6.6	\$ 7.4	\$ 7.8
20									
21	Property Taxes	S. 11-1	-	-	-	-	-	-	-
22									
23	Depreciation and Amortization	S. 12-1	-	-	-	-	1.7	4.1	6.3
24									
25	Return on Rate Base Financed by Debt	S. 14-1	-	-	-	-	1.2	2.7	4.0
26									
27	Return on Rate Base Financed by Equity	S. 14-1	-	(0.0)	0.9	0.1	2.4	5.6	8.3
28									
29	Revenue Requirement before Revenue Offsets		-	-	3.2	4.1	12.0	19.8	26.4
30									
31	Less: Revenue Offsets	S. 13-1	-	-	-	-	-	-	-
32									
33	Total Revenue Requirement - SIRP		\$ -	\$ -	\$ 3.2	\$ 4.1	\$ 12.0	\$ 19.8	\$ 26.4
34									

(\$ millions)

Line No.	Description	Cross Reference	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
35	Stormwater Utility								
36	Operating Costs		\$ 42.9	\$ 47.6	\$ 51.5	\$ 55.0	\$ 54.4	\$ 55.9	\$ 56.9
37									
38	Property Taxes		0.6	0.5	0.6	0.9	1.0	1.0	1.0
39									
40	Depreciation and Amortization		15.6	17.8	19.1	20.4	23.6	26.4	29.7
41									
42	Return on Rate Base Financed by Debt		12.7	10.1	10.7	11.6	16.6	18.0	20.3
43									
44	Return on Rate Base Financed by Equity		(5.7)	(8.0)	(6.1)	(5.8)	19.4	27.1	34.9
45									
46	Revenue Requirement before Revenue Offsets		66.0	68.0	75.9	82.0	114.9	128.3	142.8
47									
48	Less: Revenue Offsets		(3.5)	(1.2)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)
49									
50	Total Stormwater Utility Revenue Requirement		\$ 62.5	\$ 66.8	\$ 75.2	\$ 81.3	\$ 114.2	\$ 127.6	\$ 142.0

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Customers and Consumption - Sanitary Utility

Line No.	Description	Cross Reference	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
1	Total Customers - Average per month								
2	Residential		264,384	269,724	271,447	274,935	278,868	283,230	287,839
3	Multi-Residential		3,765	3,779	3,774	3,781	3,789	3,800	3,811
4	Commercial		16,846	17,062	16,984	16,984	17,069	17,240	17,412
5	Large Wholesale		1	1	1	1	1	1	1
6	Total Customers - Average		284,995	290,567	292,206	295,702	299,726	304,271	309,064
7									
8	Total Annual Consumption (ML)								
9	Residential		45,901	44,575	48,419	49,141	44,853	44,766	44,694
10	Multi-Residential		17,679	17,756	18,575	18,605	17,658	17,627	17,595
11	Commercial		21,576	20,995	15,974	15,974	16,856	17,876	18,496
12	Large Wholesale		2,099	2,031	1,815	1,869	1,963	1,948	1,927
13	Total Consumption (ML)		87,255	85,356	84,782	85,589	81,330	82,218	82,713
14									
15	Average Monthly Consumption per Customer (m³ per month)								
16	Residential		14.5	13.8	14.9	14.9	13.4	13.2	12.9
17	Multi-Residential		391.3	391.6	410.2	410.0	388.4	386.6	384.7
18	Commercial		106.7	102.5	78.4	78.4	82.3	86.4	88.5
19	Large Wholesale		174,932	169,228	151,239	155,776	163,565	162,368	160,575

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Customers and Billing Determinants - Stormwater Utility

Line No.	Description	Cross Reference	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
1	Total Customers - Average per month								
2	Residential		264,384	269,724	272,232	275,730	279,674	284,049	288,672
3	Multi-Residential		3,765	3,779	3,742	3,749	3,757	3,768	3,780
4	Commercial		16,846	17,062	16,825	16,825	16,909	17,078	17,249
5	Total		284,994	290,566	292,799	296,305	300,340	304,895	309,700
6									
7	Stormwater Billing Determinants per Customer*								
8	Residential		263	262	263	263	263	263	263
9	Multi-Residential		1,939	1,984	2,057	2,057	2,057	2,057	2,057
10	Commercial		3,043	3,104	3,259	3,259	3,259	3,259	3,259
11									
12	Annual Stormwater Billing Determinants (thousands)								
13	Residential		835,743	847,048	858,257	869,287	881,719	895,512	910,086
14	Multi-Residential		87,592	89,986	92,376	92,561	92,746	93,024	93,303
15	Commercial		615,153	635,486	657,914	657,914	661,204	667,816	674,494
16	Commercial - Leakage		-	-	2,696	12,415	26,240	35,487	43,824
17	Total		1,538,487	1,572,520	1,611,243	1,632,177	1,661,909	1,691,839	1,721,708

*Stormwater billing determinants per customer are the product of the area of the premises, the development intensity factor and the runoff coefficient based on the zoning of the premises for the average customer in each customer class.

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Summary of Operating Costs by Operational Function
(\$ millions)

Line No.	Description	Cross Reference	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	Operations									
2	Drainage Operations	S. 7-1	\$ 48.8	\$ 49.8	\$ 51.3	\$ 56.3	\$ 43.1	\$ 38.6	\$ 39.4	
3	One Water Planning and Project Support	S. 7-1	12.3	17.4	16.9	17.0	16.9	17.1	17.5	
4	Operational Support Services	S. 7-1	3.2	2.4	2.5	3.9	0.4	(0.1)	(0.1)	
5	SIRP	S. 7-1	-	0.0	2.3	4.1	4.3	4.5	4.6	
6	CORE	S. 7-1	-	0.0	1.8	4.1	3.3	2.2	3.1	
7			64.4	69.6	74.8	85.5	68.0	62.4	64.4	
8										
9	Billing, Meters and Customer Service	S. 8-1	7.6	7.1	9.0	7.3	7.7	7.7	7.5	
10										
11	Drainage Services Administration	S. 9-1	15.4	16.7	18.0	18.6	18.6	18.9	19.5	
12										
13	Corporate Shared Services	S. 10-1	14.0	14.5	15.0	16.3	16.3	16.6	17.0	
14										
15	Total Operating Costs		\$ 101.4	\$ 107.9	\$ 116.8	\$ 127.7	\$ 110.6	\$ 105.6	\$ 108.4	S. 16-1
16										
17	Allocation of Operating Costs									
18	Sanitary Utility Portion, excluding CORE		\$ 58.5	\$ 60.3	\$ 63.5	68.5	50.9	45.7	45.9	S. 3-1
19	CORE		-	0.0	1.8	4.1	5.4	4.1	5.5	S. 3-1
20	Total Sanitary Utility Operating Costs		58.5	60.3	65.3	72.7	56.3	49.7	51.4	
21										
22	Stormwater Utility Portion, excluding SIRP		42.9	47.6	49.2	50.9	47.8	48.5	49.1	S. 3-2
23	SIRP		-	0.0	2.3	4.1	6.6	7.4	7.8	S. 3-2
24	Total Stormwater Utility Operating Costs		42.9	47.6	51.5	55.0	54.4	55.9	56.9	
25										
26	Total Operating Costs		\$ 101.4	\$ 107.9	\$ 116.8	127.7	110.6	105.6	108.4	

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Summary of Operating Costs by Cost Category
(\$ millions)

Line No.	Description	Cross Reference	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	Staff Costs and Employee Benefits									
2	Operations and Maintenance	S. 7-2	36.6	42.8	37.6	49.4	48.6	48.6	49.5	
3	Drainage Services Administration	S. 9-2	8.5	9.3	8.9	9.1	9.0	9.2	9.4	
4	Sub-total		45.1	52.0	46.5	58.4	57.6	57.8	58.9	
5	Contractors and Consultants									
6	Operations and Maintenance	S. 7-2	24.0	10.7	26.9	28.6	13.4	8.0	9.0	
7	Drainage Services Administration	S. 9-2	1.7	1.7	1.1	2.5	2.5	2.4	2.7	
8	Sub-total		25.7	12.5	28.0	31.1	15.9	10.5	11.7	
9										
10	Materials and Supplies									
11	Operations and Maintenance	S. 7-2	5.7	19.0	5.4	6.6	6.3	6.5	6.6	
12	Drainage Services Administration	S. 9-2	1.3	0.9	0.8	1.0	1.0	1.0	1.0	
13	Sub-total		7.0	20.0	6.3	7.6	7.3	7.5	7.7	
14										
15	Customer Billing and Collections	S. 8-1	5.2	4.7	6.6	4.8	4.9	5.0	5.1	
16										
17	Meter Reading Services	S. 8-1	2.4	2.4	2.4	2.5	2.8	2.7	2.4	
18										
19	Corporate Shared Services	S. 10-1	14.0	14.5	15.0	16.3	16.3	16.6	17.0	
20										
21	Vehicles									
22	Operations and Maintenance	S. 7-2	0.4	(4.5)	(2.2)	(4.9)	(5.7)	(5.8)	(5.9)	
23										
24	EWSI Shared Services Allocation									
25	Operations and Maintenance	S. 7-2	-	(0.1)	1.1	2.1	1.8	1.8	1.9	
26	Drainage Services Administration	S. 9-2	-	-	2.2	1.8	1.7	1.7	1.8	
27	Sub-total		-	(0.1)	3.4	3.9	3.5	3.6	3.7	
28										
29	Other									
30	Operations and Maintenance	S. 7-2	(2.3)	1.8	6.0	3.7	3.5	3.1	3.2	
31	Drainage Services Administration	S. 9-2	3.8	4.7	4.9	4.4	4.5	4.6	4.6	
32	Sub-total		1.5	6.5	10.9	8.1	8.0	7.7	7.9	
33										
34	Total Operating Costs		\$ 101.4	\$ 107.9	\$ 116.8	\$ 127.7	\$ 110.6	\$ 105.6	\$ 108.4	S. 5-1

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Drainage Operations Costs by Function
 (\$ millions)

Line No.	Function/Sub-function	Cross Reference	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	Drainage Operations									
2	Biosolids Management Program		13.4	14.0	14.8	16.9	4.5	-	-	
3	Pipeline Maintenance		16.6	17.5	18.0	19.6	18.7	18.3	18.7	
4	Flow Control Facilities		10.7	10.7	11.1	11.6	11.7	12.0	12.2	
5	Monitoring and Compliance		5.4	5.7	5.9	6.3	6.2	6.3	6.4	
6	General Maintenance		2.7	1.9	1.6	1.9	2.0	2.0	2.1	
7	Subtotal	S. 7-2	<u>48.8</u>	<u>49.8</u>	<u>51.3</u>	<u>56.3</u>	<u>43.1</u>	<u>38.6</u>	<u>39.4</u>	
8	One Water Planning and Project Support									
9	One Water Planning		9.1	8.1	6.8	7.0	6.8	6.8	6.9	
10	Engineering		1.2	1.2	2.0	2.2	2.2	2.3	2.3	
11	Project Management		2.2	2.0	2.8	2.8	2.9	3.0	3.0	
12	Open Cut Services		0.5	2.9	2.5	2.0	2.1	2.1	2.2	
13	In House Tunneling		0.5	1.8	1.6	1.9	1.9	1.9	2.0	
14	Construction Management		(1.1)	1.4	1.2	1.1	1.0	1.1	1.1	
15	Subtotal	S. 7-2	<u>12.3</u>	<u>17.4</u>	<u>16.9</u>	<u>17.0</u>	<u>16.9</u>	<u>17.1</u>	<u>17.5</u>	
16	Operational Support Services									
17	Facility Operations		3.1	4.2	4.7	6.5	3.8	3.5	3.6	
18	Supply Chain		1.7	1.4	1.6	1.4	1.4	1.3	1.3	
19	Equipment Dispatch		(1.5)	(3.3)	(3.9)	(4.0)	(4.8)	(4.9)	(5.0)	
20	Subtotal	S. 7-2	<u>3.2</u>	<u>2.4</u>	<u>2.5</u>	<u>3.9</u>	<u>0.4</u>	<u>(0.1)</u>	<u>(0.1)</u>	
21										
22	SIRP	S. 7-2	-	0.0	2.3	4.1	4.3	4.5	4.6	
23										
24	CORe	S. 7-2	-	0.0	1.8	4.1	3.3	2.2	3.1	
25										
26	Total Operations and Maintenance Costs		<u><u>64.4</u></u>	<u><u>69.6</u></u>	<u><u>74.8</u></u>	<u><u>85.5</u></u>	<u><u>68.0</u></u>	<u><u>62.4</u></u>	<u><u>64.4</u></u>	S. 5-1

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Drainage Operations Costs by Cost Category
(\$ millions)

Line No.	Function/Sub-function	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	Drainage Operations								
2	Staff Costs and Employee Benefits	\$ 23.2	\$ 25.0	\$ 25.9	\$ 27.4	\$ 26.4	\$ 26.2	\$ 26.7	
3	Contractors and Consultants	17.9	4.6	19.3	21.9	9.6	5.2	5.3	
4	Materials and Supplies	3.7	16.9	2.7	3.5	3.5	3.5	3.6	
5	Vehicles	2.9	3.1	3.2	3.4	3.4	3.4	3.5	
6	Other	1.1	0.2	0.2	0.3	0.3	0.3	0.3	
7	Subtotal	48.8	49.8	51.3	56.3	43.1	38.6	39.4	S. 7-1
8	Planning and Project Support								
9	Staff Costs and Employee Benefits	11.5	13.2	11.0	13.5	13.7	13.8	14.1	
10	Contractors and Consultants	4.4	3.1	3.3	2.5	2.1	2.2	2.2	
11	Materials and Supplies	0.3	0.5	0.4	0.7	0.8	0.8	0.8	
12	Vehicles	0.1	0.1	0.0	-	-	-	-	
13	Other	(4.0)	0.5	2.1	0.3	0.3	0.3	0.3	
14	Subtotal	12.3	17.4	16.9	17.0	16.9	17.1	17.5	S. 7-1
15	Operational Support Services								
16	Staff Costs and Employee Benefits	1.8	4.5	(1.3)	4.4	4.4	4.4	4.4	
17	Contractors and Consultants	1.7	3.0	2.7	2.9	1.2	1.2	1.3	
18	Materials and Supplies	1.7	1.6	1.8	1.3	1.0	1.1	1.1	
19	Vehicles	(2.5)	(7.7)	(5.5)	(8.3)	(9.0)	(9.2)	(9.4)	
20	EWSI Shared Services Allocation	-	(0.1)	1.1	2.1	1.8	1.8	1.9	
21	Other	0.6	1.1	3.6	1.5	1.1	0.6	0.7	
22	Subtotal	3.2	2.4	2.5	3.9	0.4	(0.1)	(0.1)	S. 7-1
23	NRA-SIRP								
24	Staff Costs and Employee Benefits	-	-	1.1	2.4	2.4	2.4	2.5	
25	Contractors and Consultants	-	0.0	1.1	-	-	0.1	0.1	
26	Materials and Supplies	-	-	0.0	0.0	0.0	0.0	0.0	
27	Vehicles	-	-	0.1	-	-	-	-	
28	Other	-	-	0.0	1.7	1.9	1.9	1.9	
29	Subtotal	-	0.0	2.3	4.1	4.2	4.4	4.5	S. 7-1

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Drainage Operations Costs by Cost Category
(\$ millions)

Line No.	Function/Sub-function	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
30	NRA-CORE								
31	Staff Costs and Employee Benefits	-	0.0	0.8	1.7	1.8	1.8	1.8	
32	Contractors and Consultants	-	0.0	0.5	1.4	0.5	(0.7)	0.1	
33	Materials and Supplies	-	0.0	0.5	1.1	1.1	1.1	1.1	
34	Vehicles	-	0.0	0.0	-	-	-	-	
35	Other	-	-	0.0	-	-	-	-	
36	Subtotal	-	0.0	1.8	4.1	3.3	2.2	3.1	
37									
38	NRA-LRT								
39	Staff Costs and Employee Benefits	-	(0.0)	(0.0)	0.0	0.0	0.0	0.0	
40	Contractors and Consultants	-	-	-	-	-	-	-	
41	Materials and Supplies	-	(0.0)	0.0	0.0	0.0	0.0	0.0	
42	Vehicles								
43	Other	-	(0.0)	-	0.0	0.0	0.0	0.0	
44	Subtotal	-	(0.0)	(0.0)	0.0	0.0	0.0	0.0	
45									
46	Total Operations and Maintenance Costs	\$ 64.4	\$ 69.6	\$ 74.8	\$ 85.5	\$ 68.0	\$ 62.4	\$ 64.4	S. 5-2

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Customer Billing and Meter Services
 (\$ millions)

Line No.	Description	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	Customer Billing Services	\$ 5.2	\$ 4.7	\$ 6.6	\$ 4.8	\$ 4.9	\$ 5.0	\$ 5.1	S. 18-1
2	Meter Services	2.4	2.4	2.4	2.5	2.8	2.7	2.4	S. 18-1
3									
4	Total Billing, Meter and Customer Service Costs	\$ 7.6	\$ 7.1	\$ 9.0	\$ 7.3	\$ 7.7	\$ 7.7	\$ 7.5	S. 5-1 S. 5-2

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Drainage Services Administration Costs by Function
(\$ millions)

Line No.	Description	Cross Reference	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	Information Services		\$ 3.4	\$ 3.3	\$ 3.6	\$ 3.7	\$ 3.9	\$ 4.0	\$ 4.0	
2	Health, Safety & Loss Prevention		0.9	1.2	1.0	1.5	1.5	1.6	1.6	
3	Technical Training		1.7	1.5	1.5	1.6	1.6	1.7	1.7	
4	Financial Services		2.7	2.4	1.6	1.7	1.7	1.7	1.9	
5	Public & Government Affairs		1.9	2.3	2.1	2.4	2.4	2.4	2.5	
6	Human Resources		0.6	0.8	0.7	0.7	0.7	0.8	0.8	
7	Executive Administration		1.1	1.3	1.5	1.5	1.5	1.6	1.6	
8	Operational Excellence		0.8	1.1	1.3	1.4	1.3	1.4	1.4	
9	Incentive Compensation		1.2	2.0	2.9	2.6	2.4	2.4	2.5	
10	DVP Drainage Services		0.6	0.6	1.9	1.4	1.5	1.5	1.5	
11	Other		0.4	(0.0)	(0.1)	-	-	-	-	
12										
13	Total Drainage Services Administration Costs	S. 9-2	\$ 15.4	\$ 16.7	\$ 18.0	\$ 18.6	\$ 18.6	\$ 18.9	\$ 19.5	S. 5-1

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Drainage Services Administration Costs by Cost Category
(\$ millions)

Line No.	Cost Category	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	Staff Costs and Employee Benefits	8.5	9.3	8.9	9.1	9.0	9.2	9.4	
2	Contractors and Consultants	1.7	1.7	1.1	2.5	2.5	2.4	2.7	
3	Materials and Supplies	1.3	0.9	0.8	1.0	1.0	1.0	1.0	
4	Vehicles	0.0	0.0	-	-	-	-	-	
5	EWSI Shared Services Allocation	-	-	2.2	1.8	1.7	1.7	1.8	
6	Other	3.8	4.7	4.9	4.4	4.5	4.6	4.6	
7									
8	Total Drainage Services Administration Costs	15.4	16.7	18.0	18.6	18.6	18.9	19.5	S. 7-2 S. 9-1

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Corporate Shared Service Costs
(\$ millions)

Line Nos.	Description	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	Corporate Shared Services								
2	Board	0.4	0.4	0.4	0.4	0.4	0.4	0.4	
3	Executive	0.6	0.7	0.7	0.8	0.8	0.8	0.8	
4	Corporate Finance	0.9	1.0	0.9	0.9	0.9	0.9	0.9	
5	Treasury	0.4	0.5	0.5	0.7	0.7	0.7	0.7	
6	Internal Audit and Risk Management	0.8	0.7	0.8	0.8	0.8	0.8	0.8	
7	Human Resources	1.6	2.0	2.1	2.3	2.3	2.3	2.4	
8	Information Services	2.2	2.2	2.1	2.2	2.2	2.3	2.3	
9	Supply Chain Management	1.6	1.8	1.7	1.8	1.9	1.9	2.0	
10	Public and Government Affairs	0.8	0.7	0.7	0.7	0.8	0.8	0.9	
11	Legal Services	0.5	0.5	0.5	0.6	0.6	0.6	0.6	
12	Health, Safety and Environment	0.2	0.2	0.3	0.2	0.2	0.2	0.2	
13	At-Risk Compensation	1.4	1.2	1.2	1.3	1.3	1.3	1.3	
14	Business Development Disallowances	(0.3)	(0.3)	(0.2)	(0.2)	(0.2)	(0.3)	(0.3)	
15	Subtotal	11.2	11.4	11.7	12.4	12.6	12.9	13.1	
16	Asset Usage Fees								
17	Leasehold Improvements - EPCOR Tower	0.1	0.2	0.2	0.2	0.2	0.2	0.2	
18	IS-Capital - Corporate	1.8	2.1	2.2	2.3	2.2	2.2	2.2	
19	CIS	-	-	0.2	0.8	0.7	0.8	0.8	
20	Oracle	0.5	0.4	0.4	0.4	0.4	0.4	0.4	
21	Other Corporate Assets	0.4	0.3	0.2	0.2	0.2	0.2	0.2	
22	Subtotal	2.9	3.0	3.3	3.9	3.7	3.7	3.8	
23									
24	Total Corporate Administration Costs	\$ 14.0	\$ 14.5	\$ 15.0	16.3	16.3	16.6	17.0	S. 5-1 S. 18-1

**EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Allocation of Corporate Shared Service Costs
As a Percentage of Total Corporate Services Costs**

Line No.	Cost Components	Basis of Allocation	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022-2024 Forecast
1	Corporate Shared Services						
2							
3	Board & Executive	Composite	22.8%	23.1%	22.4%	23.0%	22.9%
4							
5	Corporate Finance						
6	Corporate Finance	Composite	22.8%	23.1%	22.4%	23.0%	22.9%
7	Accounts Payable	Invoice Lines	18.1%	19.6%	19.6%	19.6%	19.6%
8	Accounts Receivable	Accounts Receivable	0.0%	0.0%	0.0%	10.8%	10.8%
9	Other	Composite	22.8%	23.1%	22.4%	23.0%	22.9%
10							
11	Treasury						
12	Treasurer	Composite	24.5%	22.7%	28.3%	27.1%	28.2%
13	Treasury Operations	50%(NI+Dep), 50% Debt	18.0%	17.6%	18.8%	20.0%	20.5%
14	Taxation	Composite	22.8%	23.1%	22.4%	23.0%	22.9%
15							
16	Internal Audit and Risk Management						
17	Internal Audit	Composite	22.8%	23.1%	22.4%	23.0%	22.9%
18	Insurance Risk Management	PP&E	40.4%	40.4%	40.9%	40.9%	40.9%
19							
20	Information Services						
21	Major Capital Projects	Assets	21.3%	20.9%	20.8%	21.4%	20.8%
22	Application Services	Assets	21.3%	20.9%	20.8%	21.4%	20.8%
23	Infrastructure Operations	PC Count	14.9%	16.3%	16.4%	17.5%	17.3%
24							
25	Human Resources						
26	Human Resource, Payroll, Corporate Technical Training	Canadian Headcount	23.4%	23.2%	22.6%	23.9%	23.3%
27	Total Rewards, Talent Management, Learning & Development	Headcount	21.3%	20.9%	20.8%	21.4%	20.8%
28							
29	Supply Chain Management						
30	Mailroom	Canadian Headcount	23.4%	23.2%	22.6%	23.9%	23.3%
31	Procurement	PO Lines	19.4%	19.1%	19.1%	19.1%	19.1%
32	Rent and Facility Operations	Composite	22.8%	23.1%	22.4%	23.0%	22.9%
33							

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Allocation of Corporate Shared Service Costs
As a Percentage of Total Corporate Services Costs

Line No.	Cost Components	Basis of Allocation	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022-2024 Forecast
34	Public and Government Affairs	Weighted Avg of PG&A Costs Composite Net Income					
35	Director, Corporate Communications		13.3%	11.3%	11.5%	11.6%	13.5%
36	Government Relations		22.8%	23.1%	22.4%	23.0%	22.9%
37	Community Relations and Corporate Communications		12.6%	10.5%	10.6%	10.4%	12.6%
38							
39	Legal Services	Composite	22.8%	23.1%	22.4%	23.0%	22.9%
40							
41	Health, Safety & Environment	Composite	22.8%	23.1%	22.4%	23.0%	22.9%
42							
43	Incentive Compensation	Avg Corp Costs Allocation	20.6%	20.6%	20.3%	21.1%	21.0%
44							
45	Sub-total		20.6%	20.4%	20.3%	21.1%	21.0%
46							
47	Asset Usage Fees and Return on Assets						
48	IS-Capital - Corporate	Direct IS - AUF	16.8%	18.1%	17.9%	18.5%	18.0%
49	Oracle	Average Corp Finance Costs & PO Lines	20.9%	20.9%	20.6%	20.9%	20.8%
50	Leasehold Improvements - EPCOR Tower	Composite	20.6%	20.6%	20.3%	21.1%	21.0%
51	Customer Information System	Customer Count			6.7%	6.7%	6.7%
52	Other Corporate Assets		18.6%	15.4%	14.6%	14.8%	14.3%
53							
54	Total Asset Usage Fee		17.7%	18.2%	16.7%	14.3%	13.9%
55							
56	Total Corporate Shared Services Allocation		20.0%	20.1%	19.2%	18.8%	18.8%

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Franchise Fees and Property Taxes
 (\$ millions)

Line No.	Description	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	Franchise fees	8.9	9.3	9.7	9.8	10.2	10.5	11.4	S. 18-1
2	Property and business taxes	0.9	0.8	1.0	1.4	1.6	1.6	1.6	S. 18-1
3									
4	Total Franchise Fees and Property Taxes	9.8	10.0	10.6	11.2	11.8	12.1	13.1	
5									
6	Allocated to:								
7	Sanitary Utility, excluding CORE	9.3	9.5	9.8	9.9	9.6	9.9	10.4	S. 3-1
8	CORE	-	-	0.3	0.5	1.1	1.2	1.6	S. 3-1
9	Stormwater, excluding SIRP	0.6	0.5	0.6	0.9	1.0	1.0	1.0	S. 3-2
10	SIRP	-	-	-	-	-	-	-	S. 3-2
11									
12	Total Franchise Fees and Property Taxes	9.8	10.0	10.6	11.2	11.8	12.1	13.1	

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Depreciation Expense
(\$ millions)

Line No.	Description	Cross Reference	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	Gross Depreciation Expense									
2	Sanitary Utility	S. 15-3	\$ 33.1	\$ 24.5	\$ 27.9	\$ 29.3	\$ 28.8	\$ 29.8	\$ 30.9	
3	Sanitary Utility Portion of Combined	S. 15-3	6.3	6.1	2.8	3.6	5.1	5.7	6.3	
4	Sub-total		39.4	30.6	30.6	33.0	33.9	35.5	37.2	
5										
6	CORe	S. 15-3	-	-	0.1	0.8	1.5	2.1	2.7	
7										
8	Stormwater Utility	S. 15-3	19.5	31.9	41.3	42.4	42.9	43.7	45.1	
9	Stormwater Utility Portion of Combined	S. 15-3	10.6	10.4	4.7	6.0	8.1	9.0	9.9	
10	Sub-total		30.1	42.3	46.0	48.4	51.1	52.7	55.0	
11										
12	SIRP	S. 15-3	-	-	-	-	1.8	4.3	6.7	
13										
14	Total Gross Depreciation Expense		69.5	73.0	76.7	82.2	88.3	94.6	101.6	
15										
16	Amortization of Contributions									
17	Sanitary Utility	S. 15-6	(22.7)	(15.4)	(14.4)	(15.5)	(16.9)	(17.8)	(18.3)	
18	Sanitary Utility Portion of Combined	S. 15-6	(0.3)	(0.3)	(0.0)	(0.1)	(0.1)	(0.1)	(0.2)	
19	Sub-total		(23.0)	(15.7)	(14.4)	(15.6)	(17.0)	(17.9)	(18.5)	
20										
21	Stormwater Utility	S. 15-6	(14.1)	(24.1)	(26.8)	(27.9)	(29.0)	(30.2)	(31.4)	
22	Stormwater Utility Portion of Combined	S. 15-6	(0.4)	(0.5)	(0.0)	(0.1)	(0.2)	(0.2)	(0.3)	
23	Sub-total		(14.5)	(24.6)	(26.8)	(28.0)	(29.2)	(30.4)	(31.6)	
24										
25	SIRP	S. 15-6	-	-	-	-	(0.1)	(0.2)	(0.3)	
26										
27	Total Amortization of Contributions		(37.5)	(40.3)	(41.3)	(43.6)	(46.3)	(48.5)	(50.5)	
28										
29	Total Depreciation Expense, net of Amortization		32.0	32.7	35.5	38.6	42.0	46.0	51.1	
30										
31	Allocated to:									
32	Sanitary Utility, excluding Core		16.4	14.9	16.2	17.4	16.9	17.6	18.7	S. 3-1
33	CORe		-	-	0.1	0.8	1.5	2.1	2.7	S. 3-1
34	Total Sanitary Utility		16.4	14.9	16.3	18.2	18.4	19.6	21.4	
35	Stormwater Utility, excluding SIRP		15.6	17.8	19.1	20.4	21.9	22.3	23.4	S. 3-2
36	SIRP		-	-	-	-	1.7	4.1	6.3	S. 3-2
37	Total Stormwater Utility		15.6	17.8	19.1	20.4	23.6	26.4	29.7	
38										
39	Total Depreciation Expense, net		32.0	32.7	35.5	38.6	42.0	46.0	51.1	S. 16-1
40										
41	Difference = pre Apr 1, 2022 SIRP depreciation		-	-	(162.5)	(829.5)	(572.6)	-	-	

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Depreciation Rates

Line No.	Description	2018-2021		2022-2024		Table 4.4-1 row ref
		Annual Depreciation Rate	Economic Life (years)	Annual Depreciation Rate	Economic Life (years)	
1	Sanitary pipes	1.33%	75.0	1.33%	75.0	1
2	Stormwater pipes	1.33%	75.0	1.33%	75.0	1
3	Combined pipes	1.33%	75.0	1.33%	75.0	1
4	Catch Basin Manhole	1.33%	75.0	1.33%	75.0	2
5	Catch Basin	1.33%	75.0	1.33%	75.0	2
6	Manholes	1.33%	75.0	1.33%	75.0	2
7	Other stormwater structures	1.33%	75.0	1.33%	75.0	3
8	Stormwater Management Facilities	1.33%	75.0	1.33%	75.0	3
9	Lagoons	1.33%	75.0	1.33%	75.0	4
10	Service connections	1.33%	75.0	1.33%	75.0	5
11	Storage tanks	1.33%	75.0	1.33%	75.0	6
12	Outfalls	1.33%	75.0	1.33%	75.0	7
13	Culverts	1.33%	75.0	1.33%	75.0	8
14	Inlets / Outlets	1.33%	75.0	1.33%	75.0	9
15	Computer equipment - hardware	20.00%	5.0	20.00%	5.0	10
16	Low Impact Development - engineered soil	4.00%	25.0	4.00%	25.0	10
17	Laboratory equipment	20.00%	5.0	20.00%	5.0	11
18	Ventilation units	6.67%	15.0	6.67%	15.0	11
19	Construction equipment & tools	10.00%	10.0	10.00%	10.0	12
20	Process control systems / SCADA	10.00%	10.0	10.00%	10.0	12
21	Construction equipment & tools - TBM	Variable - usage based		10.00%	10.0	16
22	Pump Station Equipment Enhancements / Treatment	5.00%	20.0	5.00%	20.0	17
23	Office furniture & equipment	16.67%	6.0	16.67%	6.0	18
24	Software intangibles	20.00%	5.0	20.00%	5.0	19
25	Buildings - office / pump stations	2.27%	44.0	2.27%	44.0	20
26	Buildings - trailers / warehouse	10.00%	10.0	10.00%	10.0	21
27	Buildings - leasehold improvements	10.00%	10.0	10.00%	10.0	22
28	Vehicles - cars	14.29%	7.0	14.29%	7.0	23
29	Vehicles - others	10.00%	10.0	10.00%	10.0	24
30	Average	2.00%	50.0	1.89%	53.0	

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Revenue Offsets
(\$ millions)

Line No.	Description	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	Biosolids	3.2	4.1	4.7	4.3	1.2	-	-	
2	Compliance and monitoring	1.2	3.9	4.0	4.1	3.8	3.9	4.0	
3	Pipeline Maintenance	0.9	0.7	0.6	0.7	0.7	0.7	0.7	
4	Late payment charges	0.8	0.5	0.3	0.5	0.5	0.6	0.6	
5	Other	4.3	0.9	0.2	0.1	0.1	0.1	0.1	
6									
7	Total Revenue Offsets	10.3	10.0	9.9	9.7	6.3	5.3	5.4	S. 16-1
8									
9	Allocated to:								
10	Sanitary Utility Portion	6.8	8.9	9.2	9.0	5.6	4.5	4.6	S. 3-1
11	Stormwater Utility Portion	3.5	1.2	0.7	0.7	0.7	0.7	0.7	S. 3-2
12									
13	Total Revenue Offsets	10.3	10.0	9.9	9.7	6.3	5.3	5.4	

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Return on Rate Base
(\$ millions)

Line No.	Description	Cross Reference	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	Sanitary Utility excluding CORe									
2	Mid-Year Rate Base, net	S. 15-1	606.1	646.6	699.6	762.6	798.2	840.9	886.8	
3										
4	Capital Structure									
5	Debt Capital	S. 17-1	33.76%	51.36%	55.53%	59.79%	60.00%	60.00%	60.00%	
6	Common Stock Equity	S. 17-1	66.24%	48.64%	44.47%	40.21%	40.00%	40.00%	40.00%	
7	Mid-Year Capital Structure		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
8										
9	Cost Rates									
10	Debt Capital	S. 17-2	6.95%	3.38%	2.98%	2.71%	3.32%	3.14%	3.17%	
11	Common Stock Equity		7.58%	11.60%	11.52%	10.84%	5.50%	6.61%	7.73%	
12	Weighted Average Cost of Capital		7.36%	7.38%	6.78%	5.98%	4.19%	4.53%	4.99%	S. 14-2
13										
14	Return on Rate Base									
15	Debt Capital		14.2	11.2	11.6	12.4	15.9	15.8	16.9	S. 3-1
16	Common Stock Equity		30.4	36.5	35.8	33.3	17.6	22.2	27.4	S. 3-1
17	Total Return on Rate Base		44.6	47.7	47.4	45.6	33.5	38.1	44.3	
18										
19	CORe									
20	Mid-Year Rate Base, net	S. 15-1	-	-	10.2	54.8	102.1	134.8	178.3	
21										
22	Capital Structure									
23	Debt Capital				60.00%	60.00%	60.00%	60.00%	60.00%	
24	Common Stock Equity				40.00%	40.00%	40.00%	40.00%	40.00%	
25	Mid-Year Capital Structure		0.00%	0.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
26										
27	Cost Rates									
28	Debt Capital				2.98%	2.71%	3.32%	3.14%	3.17%	
29	Common Stock Equity				18.74%	-2.24%	9.95%	9.95%	9.95%	
30	Weighted Average Cost of Capital		0.00%	0.00%	9.28%	0.73%	5.97%	5.86%	5.88%	
31										
32	Return on Rate Base									
33	Debt Capital		-	-	0.2	0.9	2.0	2.5	3.4	S. 3-1
34	Common Stock Equity		-	(0.0)	0.8	(0.5)	4.1	5.4	7.1	S. 3-1
35	Total Return on Rate Base		-	(0.0)	0.9	0.4	6.1	7.9	10.5	
36										

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Return on Rate Base
(\$ millions)

Line No.	Description	Cross Reference	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
37	Stormwater Utility excluding SIRP									
38	Mid-Year Rate Base, net	S. 15-1	\$ 541.6	\$ 583.4	\$ 647.4	713.8	772.1	813.1	860.3	
39										
40	Capital Structure									
41	Debt Capital		33.76%	51.36%	55.53%	59.79%	60.00%	60.00%	60.00%	
42	Common Stock Equity		66.24%	48.64%	44.47%	40.21%	40.00%	40.00%	40.00%	
43	Mid-Year Capital Structure		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
44										
45	Cost Rates									
46	Debt Capital		6.95%	3.38%	2.98%	2.71%	3.32%	3.14%	3.17%	
47	Common Stock Equity		-1.60%	-2.80%	-2.44%	-2.03%	5.50%	6.61%	7.73%	
48	Weighted Average Cost of Capital		1.29%	0.37%	0.57%	0.81%	4.19%	4.53%	4.99%	
49										
50	Return on Rate Base									
51	Debt Capital		12.7	10.1	10.7	11.6	15.4	15.3	16.4	S. 3-2
52	Common Stock Equity	S. 17-4	(5.7)	(7.9)	(7.0)	(5.8)	17.0	21.5	26.6	S. 3-2
53	Total Return on Rate Base		\$ 7.0	\$ 2.2	\$ 3.7	5.7	32.4	36.8	42.9	
54										
55	SIRP									
56	Mid-Year Rate Base, net	S. 15-1	\$ -	\$ -	\$ 8.5	31.3	81.2	141.1	207.7	
57										
58	Capital Structure									
59	Debt Capital						60.00%	60.00%	60.00%	
60	Common Stock Equity						40.00%	40.00%	40.00%	
61	Mid-Year Capital Structure		0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	100.00%	
62										
63	Cost Rates									
64	Debt Capital	S. 17-2					3.32%	3.14%	3.17%	
65	Common Stock Equity						9.95%	9.95%	9.95%	
66	Weighted Average Cost of Capital		0.00%	0.00%	0.00%	0.00%	4.48%	5.86%	5.88%	
67										
68	Return on Rate Base									
69	Debt Capital						1.2	2.7	4.0	S. 3-2
70	Common Stock Equity	S. 17-4	-	(0.0)	0.9	0.1	2.4	5.6	8.3	S. 3-2
71	Total Return on Rate Base		\$ -	\$ (0.0)	\$ 0.9	\$ 0.1	3.6	8.3	12.2	
72										

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Return on Rate Base
(\$ millions)

Line No.	Description	Cross Reference	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
73	Return on Debt Financed Portion of Rate Base									
74	Sanitary		\$ 14.2	\$ 11.2	\$ 11.6	12.4	15.9	15.8	16.9	
75	Stormwater		12.7	10.1	10.7	11.6	15.4	15.3	16.4	
76	SIRP		-	-	-	-	1.2	2.7	4.0	
77	CORe		-	-	0.2	0.9	2.0	2.5	3.4	
78	Total Return on Debt Financed Portion of Rate Base		\$ 26.9	\$ 21.3	\$ 22.5	24.9	34.5	36.3	40.6	S. 16-1
79										
80	Return on Equity Financed Portion of Rate Base									
81	Sanitary		30.4	36.5	35.8	33.3	17.6	22.2	27.4	
82	Stormwater		(5.7)	(7.9)	(7.0)	(5.8)	17.0	21.5	26.6	
83	SIRP		-	(0.0)	0.9	0.1	2.4	5.6	8.3	
84	CORe		-	(0.0)	0.8	(0.5)	4.1	5.4	7.1	
85	Total Return on Equity Financed Portion of Rate Base		24.7	28.5	30.5	27.0	41.0	54.7	69.3	S. 16-1

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Rate Base
(\$ millions)

Line No.	Description	Cross Reference	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	Sanitary Utility excluding CORE									
2	Mid-Year Property, Plant and Equipment - Sanitary Utility	S. 15-2	\$ 1,653.2	\$ 1,728.2	\$ 1,831.2	\$ 1,969.7	\$ 2,093.2	\$ 2,209.8	\$ 2,308.7	
3	Mid-Year Property, Plant and Equipment - Sanitary Utility Portion of Combined	S. 15-2	167.2	193.7	211.2	228.4	241.1	247.1	252.2	
4	Mid-Year Property, Plant and Equipment - Sanitary Utility Total		<u>1,820.4</u>	<u>1,921.9</u>	<u>2,042.4</u>	<u>2,198.1</u>	<u>2,334.2</u>	<u>2,456.8</u>	<u>2,560.8</u>	
5										
6	Mid-Year Accumulated Depreciation - Sanitary Utility	S. 15-3	(406.4)	(433.6)	(458.1)	(486.7)	(502.3)	(531.6)	(561.9)	
7	Mid-Year Accumulated Depreciation - Sanitary Utility Portion of Combined	S. 15-3	(50.3)	(55.1)	(57.4)	(57.2)	(56.6)	(57.3)	(58.5)	
8	Mid-Year Accumulated Depreciation		<u>(456.7)</u>	<u>(488.7)</u>	<u>(515.5)</u>	<u>(543.9)</u>	<u>(558.9)</u>	<u>(588.9)</u>	<u>(620.4)</u>	
9										
10	Mid-Year Net Property		1,363.7	1,433.2	1,526.9	1,654.1	1,775.3	1,867.9	1,940.4	
11										
12	Materials and Supplies		0.6	0.6	0.5	0.5	0.5	0.5	0.5	
13										
14	Working Capital	S. 16-1	5.5	5.4	4.6	4.8	5.3	6.2	7.2	
15										
16	Gross Mid-Year Sanitary Utility Rate Base		<u>1,369.9</u>	<u>1,439.2</u>	<u>1,531.9</u>	<u>1,659.4</u>	<u>1,781.2</u>	<u>1,874.7</u>	<u>1,948.2</u>	
17										
18	Mid-Year Net Contributions - Sanitary Utility	S. 15-6	(746.2)	(759.6)	(791.5)	(852.2)	(934.7)	(982.3)	(1,006.9)	
19	Mid-Year Net Contributions - Sanitary Utility Portion of Combined	S. 15-6	(17.6)	(33.1)	(40.9)	(44.6)	(48.2)	(51.6)	(54.5)	
20	Mid-Year Net Contributions		<u>(763.8)</u>	<u>(792.6)</u>	<u>(832.3)</u>	<u>(896.8)</u>	<u>(983.0)</u>	<u>(1,033.8)</u>	<u>(1,061.4)</u>	
21										
22	Net Mid-Year Sanitary Utility Rate Base excluding CORE		<u>606.1</u>	<u>646.6</u>	<u>699.6</u>	<u>762.6</u>	<u>798.2</u>	<u>840.9</u>	<u>886.8</u>	S. 14-1
23										
24	CORE									
25	Mid-Year Property Plant and Equipment	S. 15-2	\$ -	\$ -	\$ 10.2	\$ 55.3	\$ 103.8	\$ 138.3	\$ 184.2	
26	Mid-Year Accumulated Depreciation	S. 15-3	-	-	(0.1)	(0.5)	(1.7)	(3.5)	(5.9)	
27										
28	Net Mid-Year CORE Rate Base		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10.2</u>	<u>\$ 54.8</u>	<u>\$ 102.1</u>	<u>\$ 134.8</u>	<u>\$ 178.3</u>	S. 14-1
29										

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Rate Base
(\$ millions)

Line No.	Description	Cross Reference	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
30	Stormwater Utility excluding SIRP									
31	Mid-Year Property, Plant and Equipment - Stormwater Utility	S. 15-2	\$ 2,430.2	\$ 2,588.2	\$ 2,749.3	\$ 2,896.5	\$ 3,043.6	\$ 3,184.9	\$ 3,329.6	
32	Mid-Year Property, Plant and Equipment - Stormwater Utility Portion of Combined	S. 15-2	279.3	331.5	360.1	376.7	386.5	390.0	396.9	
33	Mid-Year Property, Plant and Equipment		<u>2,709.5</u>	<u>2,919.7</u>	<u>3,109.5</u>	<u>3,273.2</u>	<u>3,430.2</u>	<u>3,574.9</u>	<u>3,726.5</u>	
34										
35	Mid-Year Accumulated Depreciation - Stormwater Utility	S. 15-3	(347.5)	(372.4)	(408.2)	(450.1)	(492.8)	(536.1)	(580.5)	
36	Mid-Year Accumulated Depreciation - Stormwater Utility Portion of Combined	S. 15-3	(84.1)	(94.3)	(97.9)	(94.4)	(90.8)	(90.5)	(92.1)	
37	Mid-Year Accumulated Depreciation		<u>(431.6)</u>	<u>(466.7)</u>	<u>(506.1)</u>	<u>(544.4)</u>	<u>(583.5)</u>	<u>(626.6)</u>	<u>(672.6)</u>	
38										
39	Mid-Year Net Property		2,277.9	2,453.0	2,603.4	2,728.8	2,846.7	2,948.3	3,053.9	
40										
41	Materials and Supplies		1.0	1.0	0.8	0.8	0.8	0.8	0.8	
42										
43	Working Capital	S. 16-1	9.3	9.3	7.8	7.9	8.6	9.8	11.4	
44										
45	Gross Mid-Year Stormwater Utility Rate Base		<u>2,288.2</u>	<u>2,463.3</u>	<u>2,612.0</u>	<u>2,737.5</u>	<u>2,856.1</u>	<u>2,959.0</u>	<u>3,066.1</u>	
46										
47	Mid-Year Net Contributions - Stormwater Utility	S. 15-6	(1,717.2)	(1,823.3)	(1,894.9)	(1,950.2)	(2,006.6)	(2,064.5)	(2,120.1)	
48	Mid-Year Net Contributions - Stormwater Utility Portion of Combined	S. 15-6	(29.4)	(56.6)	(69.7)	(73.5)	(77.4)	(81.4)	(85.7)	
49	Mid-Year Net Contributions		<u>(1,746.6)</u>	<u>(1,879.9)</u>	<u>(1,964.6)</u>	<u>(2,023.7)</u>	<u>(2,083.9)</u>	<u>(2,145.9)</u>	<u>(2,205.8)</u>	
50										
51	Net Mid-Year Stormwater Utility Rate Base excluding SIRP		<u>541.6</u>	<u>583.4</u>	<u>647.4</u>	<u>713.8</u>	<u>772.1</u>	<u>813.1</u>	<u>860.3</u>	S. 14-1
52										
53	SIRP									
54	Mid-Year Property Plant and Equipment	S. 15-2	\$ -	\$ -	\$ 9.4	\$ 35.0	\$ 92.5	\$ 162.2	\$ 245.1	
55	Mid-Year Accumulated Depreciation	S. 15-3	-	-	(0.1)	(0.6)	(2.2)	(5.6)	(11.1)	
56										
57	Gross Mid-Year Stormwater Utility Rate Base		-	-	9.3	34.4	90.3	156.6	234.0	
58										
59	Mid-Year Net Contributions	S. 15-6	-	-	(0.9)	(3.0)	(9.1)	(15.5)	(26.3)	
60										
61	Net Mid-Year SIRP Rate Base		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8.5</u>	<u>\$ 31.3</u>	<u>\$ 81.2</u>	<u>\$ 141.1</u>	<u>\$ 207.7</u>	S. 14-1

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Property, Plant & Equipment
(\$ millions)

Line No.	Cross Reference	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	Sanitary Utility excluding CORE								
2	Previous year balance	\$ 1,628.5	\$ 1,677.9	\$ 1,778.5	\$ 1,883.8	\$ 2,055.6	\$ 2,168.2	\$ 2,251.3	
3	Transfer of Biosolids Management Facility to Wastewater Treatment					(37.5)			
4	Previous Year Balance, Adjusted	1,628.5	1,677.9	1,778.5	1,883.8	2,018.1	2,168.2	2,251.3	
5	Additions to Property, Plant & Equipment	49.4	103.9	105.3	171.7	150.1	83.1	114.7	S. 15-4
6	Retirements and Adjustments	-	(3.3)	-	-	-	-	-	
7	Current year balance	<u>\$ 1,677.9</u>	<u>\$ 1,778.5</u>	<u>\$ 1,883.8</u>	<u>\$ 2,055.6</u>	<u>\$ 2,168.2</u>	<u>\$ 2,251.3</u>	<u>\$ 2,366.0</u>	
8									
9	Mid-Year Property, Plant & Equipment	<u>\$ 1,653.2</u>	<u>\$ 1,728.2</u>	<u>\$ 1,831.2</u>	<u>\$ 1,969.7</u>	<u>\$ 2,093.2</u>	<u>\$ 2,209.8</u>	<u>\$ 2,308.7</u>	S. 15-1
10									
11	CORE								
12	Previous year balance	\$ -	\$ -	\$ -	\$ 20.4	\$ 90.2	\$ 117.4	\$ 159.1	
13	Additions to Property, Plant & Equipment	-	-	20.4	69.7	27.3	41.7	50.2	S. 15-4
14	Retirements and Adjustments	-	-	-	-	-	-	-	
15	Current year balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20.4</u>	<u>\$ 90.2</u>	<u>\$ 117.4</u>	<u>\$ 159.1</u>	<u>\$ 209.3</u>	
16									
17	Mid-Year Property, Plant & Equipment	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10.2</u>	<u>\$ 55.3</u>	<u>\$ 103.8</u>	<u>\$ 138.3</u>	<u>\$ 184.2</u>	S. 15-1
18									
19	Stormwater Utility excluding SIRP								
20	Previous year balance	\$ 2,359.0	\$ 2,501.4	\$ 2,675.1	\$ 2,823.6	\$ 2,969.5	\$ 3,117.8	\$ 3,252.0	
21	Additions to Property, Plant & Equipment	142.4	175.4	148.4	145.9	148.3	134.2	155.1	S. 15-4
22	Retirements and Adjustments	-	(1.6)	-	-	-	-	-	
23	Current year balance	<u>\$ 2,501.4</u>	<u>\$ 2,675.1</u>	<u>\$ 2,823.6</u>	<u>\$ 2,969.5</u>	<u>\$ 3,117.8</u>	<u>\$ 3,252.0</u>	<u>\$ 3,407.2</u>	
24									
25	Mid-Year Property, Plant & Equipment	<u>\$ 2,430.2</u>	<u>\$ 2,588.2</u>	<u>\$ 2,749.3</u>	<u>\$ 2,896.5</u>	<u>\$ 3,043.6</u>	<u>\$ 3,184.9</u>	<u>\$ 3,329.6</u>	S. 15-1
26									

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Property, Plant & Equipment
(\$ millions)

Line No.	Cross Reference	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
27	SIRP								
28	Previous year balance	\$ -	\$ -	\$ -	\$ 18.9	\$ 51.1	\$ 134.0	\$ 190.4	
29	Additions to Property, Plant & Equipment	-	-	18.9	32.3	82.9	56.5	109.4	S. 15-4
30	Retirements and Adjustments	-	-	-	-	-	-	-	
31	Current year balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18.9</u>	<u>\$ 51.1</u>	<u>\$ 134.0</u>	<u>\$ 190.4</u>	<u>\$ 299.8</u>	
32									
33	Mid-Year Property, Plant & Equipment	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9.4</u>	<u>\$ 35.0</u>	<u>\$ 92.5</u>	<u>\$ 162.2</u>	<u>\$ 245.1</u>	S. 15-1
34									
35	Combined Sewer Operations								
36	Previous year balance	\$ 399.1	\$ 493.9	\$ 556.5	\$ 586.3	\$ 623.9	\$ 631.3	\$ 642.8	
37	Additions to Property, Plant & Equipment	95.0	65.8	40.4	52.8	23.4	22.4	27.0	S. 15-4
38	Retirements and Adjustments	(0.3)	(3.3)	(10.6)	(15.2)	(16.0)	(11.0)	(14.3)	
39	Current year balance	<u>\$ 493.9</u>	<u>\$ 556.5</u>	<u>\$ 586.3</u>	<u>\$ 623.9</u>	<u>\$ 631.3</u>	<u>\$ 642.8</u>	<u>\$ 655.4</u>	
40									
41	Mid-Year Property, Plant & Equipment								
42	Sanitary Utility Portion	\$ 167.2	\$ 193.7	\$ 211.2	\$ 228.4	\$ 241.1	\$ 247.1	\$ 252.2	S. 15-1
43	Stormwater Utility Portion	279.3	331.5	360.1	376.7	386.5	390.0	396.9	S. 15-1
44	Total	<u>\$ 446.5</u>	<u>\$ 525.2</u>	<u>\$ 571.4</u>	<u>\$ 605.1</u>	<u>\$ 627.6</u>	<u>\$ 637.1</u>	<u>\$ 649.1</u>	

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Accumulated Depreciation
(\$ millions)

Line No.	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1 Sanitary Sewer, excluding CORE								
2 Previous year balance	\$ (389.9)	\$ (422.9)	\$ (444.2)	\$ (472.1)	\$ (501.4)	\$ (516.7)	\$ (546.5)	
3 Transfer of Biosolids Management Facility to Wastewater					13.5			
4 Previous year balance, adjusted	(389.9)	(422.9)	(444.2)	(472.1)	(487.9)	(516.7)	(546.5)	
5 Gross Provision	(33.1)	(24.5)	(27.9)	(29.3)	(28.8)	(29.8)	(30.9)	S. 12-1
6 Retirements, Net Salvage and Adjustments	-	3.3	-	-	-	-	-	
7 Current year balance	\$ (422.9)	\$ (444.2)	\$ (472.1)	\$ (501.4)	\$ (516.7)	\$ (546.5)	\$ (577.4)	
8								
9 Mid-Year Accumulated Depreciation	\$ (406.4)	\$ (433.6)	\$ (458.1)	\$ (486.7)	\$ (502.3)	\$ (531.6)	\$ (561.9)	S. 15-1
10								
11 CORE								
12 Previous year balance	\$ -	\$ -	\$ -	\$ (0.1)	\$ (0.9)	\$ (2.5)	\$ (4.5)	
13 Gross Provision	-	-	(0.1)	(0.8)	(1.5)	(2.1)	(2.7)	S. 12-1
14 Retirements, Net Salvage and Adjustments	-	-	-	-	-	-	-	
15 Current year balance	\$ -	\$ -	\$ (0.1)	\$ (0.9)	\$ (2.5)	\$ (4.5)	\$ (7.2)	
16								
17 Mid-Year Accumulated Depreciation	\$ -	\$ -	\$ (0.1)	\$ (0.5)	\$ (1.7)	\$ (3.5)	\$ (5.9)	S. 15-1
18								
19 Stormwater Sewer excluding SIRP								
20 Previous year balance	\$ (337.8)	\$ (357.3)	\$ (387.6)	\$ (428.9)	\$ (471.3)	\$ (514.2)	\$ (558.0)	
21 Gross Provision	(19.5)	(31.9)	(41.3)	(42.4)	(42.9)	(43.7)	(45.1)	S. 12-1
22 Retirements, Net Salvage and Adjustments	-	1.6	-	-	-	-	-	
23 Current year balance	\$ (357.3)	\$ (387.6)	\$ (428.9)	\$ (471.3)	\$ (514.2)	\$ (558.0)	\$ (603.1)	
24								
25 Mid-Year Accumulated Depreciation	\$ (347.5)	\$ (372.4)	\$ (408.2)	\$ (450.1)	\$ (492.8)	\$ (536.1)	\$ (580.5)	S. 15-1
26								

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Accumulated Depreciation
(\$ millions)

Line No.	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
27	SIRP							
28	\$ -	\$ -	\$ -	\$ (0.2)	\$ (1.0)	\$ (3.4)	\$ (7.8)	
29	-	-	(0.2)	(0.9)	(2.4)	(4.3)	(6.7)	S. 12-1
30	-	-	-	-	-	-	-	
31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (0.2)</u>	<u>\$ (1.0)</u>	<u>\$ (3.4)</u>	<u>\$ (7.8)</u>	<u>\$ (14.5)</u>	
32								
33	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (0.1)</u>	<u>\$ (0.6)</u>	<u>\$ (2.2)</u>	<u>\$ (5.6)</u>	<u>\$ (11.1)</u>	S. 15-1
34								
35	Combined Sewer Operations							
36	<u>\$ (126.1)</u>	<u>\$ (142.7)</u>	<u>\$ (156.1)</u>	<u>\$ (154.4)</u>	<u>\$ (148.8)</u>	<u>\$ (146.0)</u>	<u>\$ (149.7)</u>	
37								
38	(6.3)	(6.1)	(2.8)	(3.6)	(5.1)	(5.7)	(6.3)	S. 12-1
39	(10.6)	(10.4)	(4.7)	(6.0)	(8.1)	(9.0)	(9.9)	S. 12-1
40	<u>(16.9)</u>	<u>(16.5)</u>	<u>(7.5)</u>	<u>(9.6)</u>	<u>(13.2)</u>	<u>(14.7)</u>	<u>(16.2)</u>	
41	0.3	3.1	9.2	15.2	16.0	11.0	14.3	
42	<u>\$ (142.7)</u>	<u>\$ (156.1)</u>	<u>\$ (154.4)</u>	<u>\$ (148.8)</u>	<u>\$ (146.0)</u>	<u>\$ (149.7)</u>	<u>\$ (151.6)</u>	
43								
44	Mid-Year Accumulated Depreciation							
45	\$ (50.3)	\$ (55.1)	\$ (57.4)	\$ (57.2)	\$ (56.6)	\$ (57.3)	\$ (58.5)	S. 15-1
46	(84.1)	(94.3)	(97.9)	(94.4)	(90.8)	(90.5)	(92.1)	S. 15-1
47	<u>\$ (134.4)</u>	<u>\$ (149.4)</u>	<u>\$ (155.3)</u>	<u>\$ (151.6)</u>	<u>\$ (147.4)</u>	<u>\$ (147.8)</u>	<u>\$ (150.6)</u>	

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Construction Work in Progress
(\$ millions)

Line No.	Cross Reference	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	Previous year balance	\$ 32.8	\$ 52.2	\$ 46.9	\$ 71.0	\$ 68.0	\$ 53.6	\$ 106.5	S. 14-2
2									
3	Capital Expenditures	132.2	167.3	386.2	432.5	388.9	405.2	437.3	
4									
5	Contributions	(28.4)	(25.4)	(161.2)	(166.9)	(162.2)	(156.8)	(158.1)	
6									
7	Capital Additions								
8	Sanitary Utility	(49.4)	(103.9)	(105.3)	(171.7)	(150.1)	(83.1)	(114.7)	S. 15-2
9	Stormwater Utility	(142.4)	(175.4)	(148.4)	(145.9)	(148.3)	(134.2)	(155.1)	S. 15-2
10	Combined Sewer Operations	(95.0)	(65.8)	(40.4)	(52.8)	(23.4)	(22.4)	(27.0)	S. 15-2
11	SIRP	-	-	(18.9)	(32.3)	(82.9)	(56.5)	(109.4)	S. 15-2
12	CORe	-	-	(20.4)	(69.7)	(27.3)	(41.7)	(50.2)	S. 15-2
13	Sub-total	(286.8)	(345.1)	(333.5)	(472.4)	(432.0)	(337.9)	(456.3)	
14	Contributions Recognized								
15	Sanitary	12.3	52.6	41.0	110.4	87.1	42.7	42.8	S. 15-6
16	Stormwater	138.4	112.0	82.2	83.0	86.7	88.4	84.4	S. 15-6
17	Combined	51.7	35.0	7.7	7.7	7.7	7.7	7.7	S. 15-6
18	SIRP	-	-	1.7	2.7	9.5	3.6	18.4	S. 15-6
19	Sub-total	202.4	199.6	132.6	203.8	191.0	142.3	153.3	
20									
21	Cancelled Projects and Adjustments	(0.1)	(1.8)	-	-	-	-	-	
22									
23	Current year balance	\$ 52.2	\$ 46.9	\$ 71.0	\$ 68.0	\$ 53.6	\$ 106.5	\$ 82.7	

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Capital Expenditures by Project
(\$ millions)

Line No.	Major Category and Project	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2018-2021 Total	2022 Forecast	2023 Forecast	2024 Forecast	2022-2024 Total	Cross Reference
1	Drainage Neighbourhood Renewal										
2	Drainage Neighbourhood Renewal Program	25.9	24.6	35.7	35.9	122.2	28.0	21.3	27.3	76.5	
3	Sub-total	25.9	24.6	35.7	35.9	122.2	28.0	21.3	27.3	76.5	
4	Drainage System Expansion										
5	Private Development Construction Coordination Program	3.7	3.9	3.8	3.9	15.4	4.0	3.8	3.8	11.6	
6	Fleet & Vehicles Program	0.1	3.2	4.3	-	7.7	-	-	-	-	
7	Service Connections Program	9.1	7.6	7.7	6.1	30.5	6.6	5.9	6.0	18.5	
8	Projects < \$10 million	5.6	7.5	9.0	15.4	37.5	7.7	10.1	9.7	27.5	
9	Sub-total	18.6	22.2	24.9	25.4	91.1	18.3	19.8	19.6	57.6	
10	Drainage System Rehabilitation										
11	Proactive Service Renewal	-	-	-	-	-	-	5.0	5.3	10.3	
12	Drill Drop Manholes Program	1.0	2.5	2.6	3.3	9.3	4.5	4.3	4.3	13.1	
13	New Buena Vista Pump Station Project	0.4	0.5	(0.2)	2.0	2.7	7.4	-	-	7.4	
14	Pump Station Rehabilitation Program	-	0.0	0.7	3.1	3.9	5.0	3.9	6.6	15.5	
15	Groat Road Trunk Project	5.5	15.8	12.7	-	33.9	-	-	-	-	
16	Fleet & Vehicles Program	-	-	2.2	4.9	7.1	3.7	4.5	5.1	13.2	
17	Small Trunk Rehabilitation Program	-	-	-	-	-	0.1	5.3	13.4	18.8	
18	High Priority Replacement Program	16.1	19.7	15.8	17.6	69.2	17.0	17.4	17.7	52.1	
19	Projects < \$10 million	18.9	27.9	23.9	17.9	88.6	12.8	11.1	11.7	35.6	
20	Sub-total	41.9	66.4	57.7	48.8	214.7	50.5	51.4	64.1	166.0	
21	Environmental Quality Enhance										
22	Clover Bar Cell 1-4 Project	0.0	1.5	10.3	-	11.8	-	-	-	-	
23	Projects < \$10 million	6.6	3.3	2.0	0.9	12.7	-	-	-	-	
24	Sub-total	6.6	4.7	12.3	0.9	24.5	-	-	-	-	
25	Flood Mitigation										
26	Dry Pond Program	4.7	5.6	0.7	5.5	16.5	13.8	22.7	9.7	46.3	
27	Tweddle Place	5.0	4.1	5.3	6.0	20.4	0.3	-	-	0.3	
28	Projects < \$10 million	7.6	2.8	3.7	2.5	16.7	1.1	-	-	1.1	
29	Sub-total	12.6	12.5	9.7	14.1	48.8	15.2	22.7	9.7	47.7	
30	SIRP										
31	Dry Pond Program	0.3	0.4	10.3	7.3	18.3	24.6	23.9	33.0	81.5	
32	LID Program	-	-	3.7	6.5	10.2	7.8	15.7	29.5	53.1	
33	Kinnaird Opportunistic Sewer Separation Project	-	0.2	2.3	10.2	12.7	4.1	-	-	4.1	
34	Proactive Manhole Relining Program	-	0.0	1.4	7.0	8.4	6.1	6.2	6.4	18.7	
35	Proactive Pipe Relining Program	-	0.5	0.9	5.2	6.6	7.5	7.6	7.8	22.9	
36	Projects < \$10 million	0.8	1.3	5.9	12.7	20.7	17.8	18.3	17.0	53.1	
37	Sub-total	1.1	2.5	24.5	48.8	76.9	67.9	71.8	93.6	233.3	

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Capital Expenditures by Project
(\$ millions)

Line No.	Major Category and Project	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2018-2021 Total	2022 Forecast	2023 Forecast	2024 Forecast	2022-2024 Total	Cross Reference
38	SSSF										
39	NEST NC2 & NC3	8.8	9.0	8.8	9.0	35.6	5.2	-	-	5.2	
40	SESS SA10A	4.4	8.8	11.1	9.9	34.2	-	-	-	-	
41	SESS SW4	8.7	3.5	4.8	3.0	19.9	-	-	-	-	
42	SW5	-	-	0.3	4.2	4.5	7.5	9.1	16.3	32.8	
43	Projects < \$10 million	1.4	0.8	1.4	1.8	5.5	0.2	0.2	0.2	0.6	
44	Sub-total	23.4	22.1	26.5	27.8	99.7	12.9	9.3	16.5	38.6	
45	CORE										
46	Large Trunk Renewal Program	0.9	4.2	19.3	23.0	47.4	21.0	32.7	25.3	79.0	
47	CORe Duggan Tunnel Project	-	0.0	0.6	4.5	5.1	11.7	19.2	25.4	56.3	
48	CORe Drop Structure Modification Program	-	-	-	3.2	3.2	6.1	8.9	7.0	22.0	
49	CORE Access Manhole Program	-	1.1	6.4	6.3	13.8	6.2	5.0	6.7	17.9	
50	Projects < \$10 million	0.7	2.8	13.4	25.4	42.3	8.0	7.6	7.5	23.1	
51	Sub-total	1.6	7.0	33.4	56.0	98.0	46.8	68.4	65.2	180.4	
52	LRT										
53	LRT Relocates Program	0.5	5.4	14.9	33.4	54.2	21.8	12.9	13.8	48.5	
54	Projects < \$10 million	-	-	-	-	-	-	-	-	-	
55	Sub-total	0.5	5.4	14.9	33.4	54.2	21.8	12.9	13.8	48.5	
56	Real Estate										
57	Real Estate	-	-	19.1	13.9	33.1	-	-	-	-	
58	Sub-total	-	-	19.1	13.9	33.1	-	-	-	-	
59											
60	Developer and City contributed										
61	Sub-total	-	-	127.6	127.6	255.1	127.6	127.6	127.6	382.7	
62											
63	Total Capital Expenditures	132.2	167.3	386.2	432.5	1,118.2	388.9	405.2	437.3	1,231.4	S. 15-4
64											

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Capital Expenditures by Project
(\$ millions)

Line No.	Major Category and Project	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2018-2021 Total	2022 Forecast	2023 Forecast	2024 Forecast	2022-2024 Total	Cross Reference
65	Contributions										
66	Drainage System Expansion										
67	Service Connections Program	(6.4)	(4.6)	(5.2)	(5.0)	(21.2)	(6.6)	(5.9)	(6.0)	(18.5)	
68	Private Development Construction Coordination Progra	(1.1)	(0.2)	(0.2)	(0.3)		(0.3)	-	-	(0.3)	
69	Projects < \$10 million	(1.1)	(0.2)	(0.2)	(0.3)	(1.8)	-	-	-	-	
70	Sub-total	(7.5)	(4.8)	(5.4)	(5.3)	(23.1)	(6.9)	(5.9)	(6.0)	(18.8)	
71	Flood Mitigation										
72	Dry Pond Program	-	-	(0.5)	(1.2)	(1.7)	(4.5)	(6.5)	(2.6)	(13.6)	
73										-	
74	SIRP										
75	Dry Pond Program	-	-	(1.8)	(4.3)	(6.1)	(8.8)	(5.8)	(6.4)	(21.0)	
76	Projects < \$10 million	-	-	(1.0)	(2.2)	(3.2)	(3.1)	(3.2)	(0.5)	(6.7)	
77	Sub-total	-	-	(2.9)	(6.5)	(9.3)	(11.9)	(9.0)	(6.9)	(27.8)	
78	SSSF										
79	NEST NC2 & NC3	(8.8)	(9.1)	(8.8)	(9.0)	(35.7)	(5.2)	-	-	(5.2)	
80	SESS SA10A	(4.4)	(8.8)	(11.0)	(9.9)	(34.2)	-	-	-	-	
81	SESS SW4	(8.7)	(3.5)	(4.8)	(3.0)	(19.9)	-	-	-	-	
82	SW5	-	-	(0.3)	(4.2)	(4.5)	(7.5)	(9.1)	(16.3)	(32.8)	
83	Projects < \$10 million	1.1	0.7	0.1	(0.3)	1.6	1.3	1.3	1.3	3.9	
84	Sub-total	(20.8)	(20.6)	(24.9)	(26.3)	(92.6)	(11.4)	(7.8)	(15.0)	(34.1)	
85											
86	Developer and City Contributed	-	-	(127.6)	(127.6)	(255.1)	(127.6)	(127.6)	(127.6)	(382.7)	
87											
88	Total Contributions	(28.4)	(25.4)	(161.2)	(166.9)	(381.9)	(162.2)	(156.8)	(158.1)	(477.0)	S. 15-4
89											
90	Capital Expenditures, net of Contributions	\$ 103.8	\$ 141.9	\$ 225.0	\$ 265.6	\$ 736.4	\$ 226.7	\$ 248.4	\$ 279.3	\$ 754.3	

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Contributions in Aid of Construction
(\$ millions)

Line No.	Description	Cross Reference	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	Sanitary Utility									
2	Prior Year Gross Contributions		\$(1,011.1)	\$(1,023.5)	\$(1,076.0)	\$(1,117.1)	\$(1,227.4)	\$(1,314.5)	\$(1,357.2)	
3	Customer Contributions	S. 15-4	(12.3)	(52.6)	(41.0)	(110.4)	(87.1)	(42.7)	(42.8)	
4	Retirements and Adjustments		-	0.0	-	-	-	-	-	
5	Current Year Gross Contributions		<u>\$(1,023.5)</u>	<u>\$(1,076.0)</u>	<u>\$(1,117.1)</u>	<u>\$(1,227.4)</u>	<u>\$(1,314.5)</u>	<u>\$(1,357.2)</u>	<u>\$(1,400.0)</u>	
6										
7	Prior Year Accumulated Amortization		\$ 259.8	\$ 282.5	\$ 297.9	\$ 312.3	\$ 327.8	\$ 344.7	\$ 362.5	
8	Amortization of Contributions		22.7	15.4	14.4	15.5	16.9	17.8	18.3	S. 12-1
9	Retirements and Adjustments		-	(0.0)	-	-	-	-	-	
10	Current Year Accumulated Amortization		<u>\$ 282.5</u>	<u>\$ 297.9</u>	<u>\$ 312.3</u>	<u>\$ 327.8</u>	<u>\$ 344.7</u>	<u>\$ 362.5</u>	<u>\$ 380.8</u>	
11										
12	Mid Year Net Contributions		<u>\$ (746.2)</u>	<u>\$ (759.6)</u>	<u>\$ (791.5)</u>	<u>\$ (852.2)</u>	<u>\$ (934.7)</u>	<u>\$ (982.3)</u>	<u>\$(1,006.9)</u>	S. 15-1
13										
14	Stormwater Utility									
15	Prior Year Gross Contributions		\$(1,854.3)	\$(1,992.7)	\$(2,104.6)	\$(2,186.8)	\$(2,269.8)	\$(2,356.5)	\$(2,444.9)	
16	Customer Contributions	S. 15-4	(138.4)	(112.0)	(82.2)	(83.0)	(86.7)	(88.4)	(84.4)	S. 12-1
17	Retirements and Adjustments		-	0.1	-	-	-	-	-	
18	Current Year Gross Contributions		<u>\$(1,992.7)</u>	<u>\$(2,104.6)</u>	<u>\$(2,186.8)</u>	<u>\$(2,269.8)</u>	<u>\$(2,356.5)</u>	<u>\$(2,444.9)</u>	<u>\$(2,529.3)</u>	
19										
20	Prior Year Accumulated Amortization		\$ 199.3	\$ 213.4	\$ 237.4	\$ 264.2	\$ 292.1	\$ 321.1	\$ 351.4	
21	Amortization of Contributions		14.1	24.1	26.8	27.9	29.0	30.2	31.4	
22	Retirements and Adjustments		-	(0.1)	-	-	-	-	-	
23	Current Year Accumulated Amortization		<u>\$ 213.4</u>	<u>\$ 237.4</u>	<u>\$ 264.2</u>	<u>\$ 292.1</u>	<u>\$ 321.1</u>	<u>\$ 351.4</u>	<u>\$ 382.7</u>	
24										
25	Mid Year Net Contributions		<u>\$(1,717.2)</u>	<u>\$(1,823.3)</u>	<u>\$(1,894.9)</u>	<u>\$(1,950.2)</u>	<u>\$(2,006.6)</u>	<u>\$(2,064.5)</u>	<u>\$(2,120)</u>	S. 15-1
26										

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Contributions in Aid of Construction
(\$ millions)

Line No.	Description	Cross Reference	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
27	Combined Sewer Operations									
28	Prior Year Gross Contributions		\$ (21.8)	\$ (73.5)	\$ (108.6)	\$ (116.2)	\$ (123.9)	\$ (131.6)	\$ (139.2)	
29	Customer Contributions	S. 15-4	(51.7)	(35.0)	(7.7)	(7.7)	(7.7)	(7.7)	(7.7)	
30	Retirements and Adjustments		-	-	-	-	-	-	-	
31	Current Year Gross Contributions		<u>\$ (73.5)</u>	<u>\$ (108.6)</u>	<u>\$ (116.2)</u>	<u>\$ (123.9)</u>	<u>\$ (131.6)</u>	<u>\$ (139.2)</u>	<u>\$ (146.9)</u>	
32										
33	Prior Year Accumulated Amortization		\$ 0.3	\$ 1.0	\$ 1.8	\$ 1.8	\$ 2.0	\$ 2.2	\$ 2.6	
34	Amortization of Contributions									
35	Sanitary Utility Portion		0.3	0.3	0.0	0.1	0.1	0.1	0.2	S. 12-1
36	Stormwater Utility Portion		0.4	0.5	0.0	0.1	0.2	0.2	0.3	S. 12-1
37	Sub-total		<u>0.7</u>	<u>0.8</u>	<u>0.1</u>	<u>0.2</u>	<u>0.3</u>	<u>0.4</u>	<u>0.5</u>	
38	Retirements and Adjustments		-	-	-	-	-	-	-	
39	Current Year Accumulated Amortization		<u>\$ 1.0</u>	<u>\$ 1.8</u>	<u>\$ 1.8</u>	<u>\$ 2.0</u>	<u>\$ 2.2</u>	<u>\$ 2.6</u>	<u>\$ 3.1</u>	
40										
41	Mid Year Net Contributions									
42	Sanitary Utility Portion		\$ (17.6)	\$ (33.1)	\$ (40.9)	\$ (44.6)	\$ (48.2)	\$ (51.6)	\$ (54.5)	S. 15-1
43	Stormwater Utility Portion		(29.4)	(56.6)	(69.7)	(73.5)	(77.4)	(81.4)	(85.7)	S. 15-1
44	Total		<u>\$ (47.0)</u>	<u>\$ (89.7)</u>	<u>\$ (110.6)</u>	<u>\$ (118.1)</u>	<u>\$ (125.6)</u>	<u>\$ (132.9)</u>	<u>\$ (140.2)</u>	
45										
46	SIRP									
47	Prior Year Gross Contributions		\$ -	\$ -	\$ -	\$ (1.7)	\$ (4.4)	\$ (14.0)	\$ (17.6)	
48	Customer Contributions	S. 15-4	-	-	(1.7)	(2.7)	(9.5)	(3.6)	(18.4)	
49	Current Year Gross Contributions		<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1.7)</u>	<u>\$ (4.4)</u>	<u>\$ (14.0)</u>	<u>\$ (17.6)</u>	<u>\$ (36.0)</u>	
50										
51	Prior Year Accumulated Amortization		-	-	-	0.0	0.0	0.2	0.4	
52	Amortization of Contributions		-	-	0.0	0.0	0.1	0.2	0.3	S. 12-1
53	Current Year Accumulated Amortization		<u>-</u>	<u>-</u>	<u>0.0</u>	<u>0.0</u>	<u>0.2</u>	<u>0.4</u>	<u>0.7</u>	
54										
55	Mid Year Net Contributions		<u>\$ -</u>	<u>\$ -</u>	<u>\$ (0.9)</u>	<u>\$ (3.0)</u>	<u>\$ (9.1)</u>	<u>\$ (15.5)</u>	<u>\$ (26.3)</u>	S. 15-1

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Necessary Working Capital
(\$ millions)

Line No.	Description	Cross Reference	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	Drainage Operating Costs	S. 5-1	\$ 101.4	\$ 107.9	\$ 116.8	\$ 127.7	\$ 110.6	\$ 105.6	\$ 108.4	
2	Franchise Fees and Property Taxes	S. 11-1	9.8	10.0	10.6	11.2	11.8	12.1	13.1	
3	Less: Revenue Offsets	S. 13-1	(10.3)	(10.0)	(9.9)	(9.7)	(6.3)	(5.3)	(5.4)	
4			100.9	107.9	117.6	129.2	116.1	112.5	116.1	
5	O&M Lag Days		8.4	8.4	14.4	14.4	14.4	14.4	14.4	
6	Cash Operating Expenses Working Capital		2.3	2.5	4.6	5.1	4.6	4.4	4.6	
7										
8	Net Depreciation	S. 12-1	32.0	32.7	35.5	38.6	42.0	46.0	51.1	
9	Depreciation Lag Days		43.8	43.8	49.0	49.0	49.0	49.0	49.0	
10	Depreciation Working Capital		3.8	3.9	4.8	5.2	5.6	6.2	6.9	
11										
12	Interest Expense	S. 14-1	26.9	21.3	22.5	24.9	34.5	36.3	40.6	
13	Combined Long Term Debt Lag Days		91.3	91.3	(20.4)	(20.4)	(20.4)	(20.4)	(20.4)	
14	Long Term Debt Working Capital		6.7	5.3	(1.3)	(1.4)	(1.9)	(2.0)	(2.3)	
15										
16	Return on Common Equity	S. 14-1	24.7	28.5	30.5	27.0	41.0	54.7	69.3	
17	Retained Earnings Lag Days		43.8	43.8	49.0	49.0	49.0	49.0	49.0	
18	Common Equity (Retained Earnings) Working Capital		3.0	3.4	4.1	3.6	5.5	7.3	9.3	
19										
20	Other Revenue not exempt from GST	S. 13-1			4.7	4.8	4.5	4.6	4.7	
21	GST Collected				0.2	0.2	0.2	0.2	0.2	
22	GST Collected Lag Days				3.3	3.3	3.3	3.3	3.3	
23	GST Collected Working Capital				0.0	0.0	0.0	0.0	0.0	
24										
25	Expenses Eligible for GST Input Tax Credits				46.2	52.1	43.8	40.5	41.8	
26	GST Input Tax Credits				2.3	2.6	2.2	2.0	2.1	
27	GST ITC Lag Days				21.0	21.0	21.0	21.0	21.0	
28	GST ITC Working Capital				0.1	0.1	0.1	0.1	0.1	
29										
30	Total Working Capital		14.8	14.8	12.4	12.7	13.9	16.1	18.6	
31										
32	Sanitary Utility Portion of Working Capital		\$ 5.5	\$ 5.4	\$ 4.6	\$ 4.8	\$ 5.3	\$ 6.2	\$ 7.2	S. 15-1
33	Stormwater Utility Portion of Working Capital		9.3	9.3	7.8	7.9	8.6	9.8	11.4	S. 15-1
34	Total Working Capital		\$ 14.8	\$ 14.8	\$ 12.4	\$ 12.7	\$ 13.9	\$ 16.1	\$ 18.6	

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Capital Structure
(\$ millions)

Line No.	Description	Cross Reference	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	Mid-Year Balance									
2	Debt Capital	S. 17-2	\$ 294.8	\$ 642.3	\$ 778.7	\$ 965.5	\$ 1,092.6	\$ 1,188.3	\$ 1,333.1	
3	Common Stock Equity	S. 17-4	578.4	608.3	623.5	649.3	715.4	802.5	876.4	
4			<u>\$ 873.1</u>	<u>\$ 1,250.7</u>	<u>\$ 1,402.2</u>	<u>\$ 1,614.8</u>	<u>\$ 1,808.0</u>	<u>\$ 1,990.9</u>	<u>\$ 2,209.6</u>	
5										
6	Actual Capital Structure									
7	Debt Capital		33.76%	51.36%	55.53%	59.79%	60.43%	59.69%	60.33%	S. 14-1
8	Common Stock Equity		66.24%	48.64%	44.47%	40.21%	39.57%	40.31%	39.67%	S. 14-1
9			<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	
10										
11	Deemed Capital Structure									
12	Debt Capital		60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	S. 14-1
13	Common Stock Equity		40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	S. 14-1
14			<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	

Note: Returns on Sanitary and Stormwater Utility Rate Bases for 2018 to 2021 are based on actual capital structure. Returns on SIRP and Core for 2018-2024 and Sanitary and Stormwater Utility Rate bases for 2022-2024 are based on

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Debt Capital and Embedded Cost of Debt
(\$ millions)

Line No.	Description	Cross Reference	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	Long-Term Debt									
2	Prior year balance	S. 17-3	\$ -	\$ 589.3	\$ 643.9	\$ 818.0	\$ 1,031.7	\$ 1,079.8	\$ 1,222.5	
3	Current year balance	S. 17-3	589.3	643.9	818.0	1,031.7	1,079.8	1,222.5	1,374.6	
4	Mid-year balance		294.7	616.6	731.0	924.9	1,055.7	1,151.2	1,298.6	
5										
6	Short Term Debt									
7	Prior year balance		-	0.2	51.1	44.3	37.0	36.7	37.7	
8	Current year balance		0.2	51.1	44.3	37.0	36.7	37.7	31.4	
9	Mid-year balance		0.1	25.7	47.7	40.7	36.9	37.2	34.5	
10										
11	Mid-Year Debt Capital		\$ 294.8	\$ 642.3	\$ 778.7	\$ 965.5	\$ 1,092.6	\$ 1,188.3	\$ 1,333.1	S. 17-1
12										
13	Interest Expense									
14	Interest on Long Term Debt	S. 17-3	\$ 19.8	\$ 20.2	\$ 22.1	\$ 25.2	\$ 35.4	\$ 36.4	\$ 41.4	S. 18-1
15	Interest on Short Term Debt		0.7	1.5	1.2	1.0	0.9	0.9	0.8	S. 18-1
16										
17	Total Interest Expense		\$ 20.5	\$ 21.7	\$ 23.2	\$ 26.2	\$ 36.3	\$ 37.3	\$ 42.2	
18										
19	Embedded Cost of Debt		6.95%	3.38%	2.98%	2.71%	3.32%	3.14%	3.17%	S. 14-1

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Long-Term Debt
(\$ millions)

Line No.	Description	Issue Date	Maturity Date	Principal Issued	Interest Rate	Principal Outstanding							Interest Expense						Cross Reference	
						2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast		2024 Forecast
Intercompany Loans from EPCOR Utilities Inc.																				
1	Existing Debt - December 31, 2018	15-12-18	15-12-21	\$ 589.3	3.41%	\$ 589.3	\$ 563.9	\$ 538.0	\$ 511.7	\$ 484.8	\$ 457.5	\$ 429.6	\$ 19.8	\$ 20.2	\$ 18.9	\$ 17.9	\$ 17.4	\$ 15.6	\$ 14.7	
2	New Debt Issue - 2019	17-09-19	17-09-21	\$ 80.0	2.31%	-	80.0	80.0	-	-	-	-	-	-	1.8	1.3	-	-	-	
3	New Debt Issue - 2020 #1	01-05-20	30-04-21	\$ 100.0	1.75%	-	-	100.0	-	-	-	-	-	-	1.2	0.6	-	-	-	
4	New Debt Issue - 2020 #2	01-12-20	30-11-21	\$ 100.0	1.75%	-	-	100.0	-	-	-	-	-	-	0.1	1.6	-	-	-	
5	New Debt Issue - 2021 #1	01-05-21	30-04-22	\$ 200.0	1.75%	-	-	-	200.0	-	-	-	-	-	-	2.3	1.2	-	-	
6	New Debt Issue - 2021 #2	17-09-21	17-12-49	\$ 80.0	3.53%	-	-	-	80.0	80.0	80.0	80.0	-	-	-	0.8	2.8	2.8	2.8	
7	New Debt Issue - 2021 #3	01-12-21	30-11-50	\$ 120.0	3.19%	-	-	-	120.0	120.0	120.0	120.0	-	-	-	0.3	3.8	3.8	3.8	
8	New Debt Issue - 2021 #4	01-12-21	30-11-51	\$ 120.0	3.19%	-	-	-	120.0	120.0	120.0	120.0	-	-	-	0.3	3.8	3.8	3.8	
9	New Debt Issue - 2021 #3	01-05-22	30-04-51	\$ 190.0	3.60%	-	-	-	-	190.0	190.0	190.0	-	-	-	-	4.6	6.8	6.8	
10	New Debt Issue - 2022 #1	01-06-22	31-05-52	\$ 85.0	3.50%	-	-	-	-	85.0	85.0	85.0	-	-	-	-	1.7	3.0	3.0	
11	New Debt Issue - 2022 #2	01-12-22	30-11-52	\$ -	3.50%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	New Debt Issue - 2023	01-12-23	30-11-53	\$ 170.0	3.50%	-	-	-	-	-	170.0	170.0	-	-	-	-	-	0.5	6.0	
13	New Debt Issue - 2024	01-12-24	30-11-54	\$ 180.0	3.50%	-	-	-	-	-	-	180.0	-	-	-	-	-	-	0.5	
14																				
15	Total Long Term Debt					\$ 589.3	\$ 643.9	\$ 818.0	\$ 1,031.7	\$ 1,079.8	\$ 1,222.5	\$ 1,374.6	\$ 19.8	\$ 20.2	\$ 22.1	\$ 25.2	\$ 35.4	\$ 36.4	\$ 41.4	S. 17-2 S. 18-1

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Common Equity
(\$ millions)

Line No.	Description	Cross Reference	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	Common Share Capital									
2	Prior year balance		475.0	525.0	525.0	525.0	525.0	595.0	595.0	
3	Issue of common shares		50.0	-	-	-	70.0	-	10.0	
4	Current year balance		525.0	525.0	525.0	525.0	595.0	595.0	605.0	
5	Mid-Year balance		500.0	525.0	525.0	525.0	560.0	595.0	600.0	
6										
7	Retained Earnings									
8	Prior year balance		6.1	37.8	67.5	98.7	128.6	176.2	238.7	
9	Net Income ¹		31.7	29.7	31.2	30.0	47.6	62.5	75.4	S. 14-1
10	Dividends		-	-	-	-	-	-	-	S. 16-1
11	Current year balance		37.8	67.5	98.7	128.6	176.2	238.7	314.1	
12	Mid-Year balance		22.0	52.7	83.1	113.7	152.4	207.5	276.4	
13										
14	COE Transfer Fees									
15	Prior year balance		66.8	45.9	15.4	15.4	5.8	-	-	
16	Transfer fees paid		(20.9)	(30.5)	-	(9.6)	(5.8)	-	-	
17	Current year balance		45.9	15.4	15.4	5.8	-	-	-	
18	Mid-Year balance		56.4	30.7	15.4	10.6	2.9	-	-	
19										
20	Mid-Year Common Equity		578.4	608.3	623.5	649.3	715.4	802.5	876.4	S. 17-1
21										
22	¹Reconciliation of Regulated Return on Equity to Net Income									
23	Regulated Return on Equity	S. 14-1	24.7	28.5	30.5	27.0	41.0	54.7	69.3	
24	Reconciling items									
25	Corporate Disallowances		(0.3)	(0.3)	(0.2)	(0.2)	(0.2)	(0.3)	(0.3)	
26	Gains and losses on disposal of property plant and equipment		(0.8)	(0.2)	(1.4)	-	-	-	-	
27	Non-recoverable portion of SIRP revenue requirements		-	-	(0.2)	(0.8)	(0.6)	-	-	
28	Debt financed portion of rate base greater (less) than actual debt		6.4	(0.4)	(0.7)	(1.4)	(1.7)	(1.0)	(1.7)	
29	AFUDC not deducted from regulated cost of debt		1.7	2.1	3.2	5.4	6.3	7.1	11.1	
30	Billed revenue greater (less) than the revenue requirement		(0.0)	0.0	(0.0)	0.0	2.8	1.9	(3.1)	
31	Total Reconciling Items		7.0	1.2	0.7	3.0	6.6	7.8	6.0	
32	Net Income per Regulated Financial Statements		31.7	29.7	31.2	30.0	47.6	62.5	75.4	

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Transactions with Affiliates
(\$ millions)

Line No.	Affiliate and Service	Cross Reference	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
1	Revenues from the provision of services to the City of Edmonton								
2	Utility Revenue		\$ 2.9	\$ 3.4	\$ 3.5	\$ 3.5	\$ 3.6	\$ 3.6	\$ 3.7
3	Other Services		1.5	0.1	0.1	0.1	0.1	0.1	0.1
4	Total		<u>4.4</u>	<u>3.5</u>	<u>3.6</u>	<u>3.6</u>	<u>3.7</u>	<u>3.8</u>	<u>3.8</u>
5									
6	Services provided by (recovered from):								
7	City of Edmonton								
8	Franchise Fees	S. 11-1	8.9	9.3	9.7	9.8	10.2	10.5	11.4
9	Property Taxes	S. 11-1	0.9	0.8	1.0	1.4	1.6	1.6	1.6
10	Other Services						0.2	0.1	0.2
11	Total		<u>9.8</u>	<u>10.0</u>	<u>10.6</u>	<u>11.2</u>	<u>11.9</u>	<u>12.2</u>	<u>13.3</u>
12									
13	EPCOR Utilities Inc.								
14	Corporate Shared Service Costs	S. 10-1	14.0	14.5	15.0	16.3	16.3	16.6	17.0
15	Interest on Intercompany Loans	S. 17-2	1.7	20.2	22.1	25.2	35.4	36.4	41.4
16	Interest on Short-term debt	S. 17-2	0.7	1.5	1.2	1.0	0.9	0.9	0.8
17	Total		<u>16.4</u>	<u>36.2</u>	<u>38.2</u>	<u>42.5</u>	<u>52.5</u>	<u>53.9</u>	<u>59.2</u>
18									
19	Other Affiliate								
20	EPCOR Technologies Inc.		-	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
21	EPCOR Commercial Services Inc.		0.4	0.3	0.3	0.3	0.3	0.3	0.3
22	EPCOR Water Services		1.5	1.6	1.6	1.6	1.7	1.7	1.8
23	EPCOR Distribution and Transmission Inc.		0.8	0.1	0.1	0.1	0.1	0.1	0.1
24	EPCOR Energy Services		4.2	4.0	4.1	4.1	4.2	4.3	4.4
25	Total		<u>6.9</u>	<u>5.8</u>	<u>5.9</u>	<u>6.0</u>	<u>6.1</u>	<u>6.2</u>	<u>6.3</u>
26									
27	Expenditures on capital projects arising from services provided by:								
28	City of Edmonton		(20.4)	(22.3)	(19.8)	(25.8)	(18.6)	(2.0)	(1.2)
29	EPCOR Technologies Inc.		2.8	4.5	3.5	3.5	3.3	3.3	3.3
30	EPCOR Utilities Inc.		0.6	2.3	-	-	0.3	0.3	0.1
31	EPCOR Water Services		(3.3)	(2.2)	(2.6)	(2.1)	(2.1)	(2.1)	(2.1)
32	EPCOR Distribution and Transmission Inc.		0.2	0.3	-	-	-	-	-
33	EPCOR Energy Services		0.2	0.2	-	-	-	-	-
34	Total		<u>(19.8)</u>	<u>(17.2)</u>	<u>(18.8)</u>	<u>(24.4)</u>	<u>(17.1)</u>	<u>(0.6)</u>	<u>(0.0)</u>

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Revenue at Existing Rates and Revenue Requirement
(\$ millions)

Line No.	Description	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
1	Sanitary Utility							
2	Revenues at Existing Rates							
3	Residential	75.6	76.5	84.9	90.2	88.7	89.7	89.9
4	Multi-Residential	26.1	19.7	19.8	23.1	22.8	22.8	22.7
5	Commercial	19.1	26.2	25.0	23.7	25.5	26.9	27.6
6	Large Wholesale	1.2	1.2	1.1	1.2	1.4	1.4	1.3
7	Total Revenues at Existing Rates	<u>122.0</u>	<u>123.5</u>	<u>130.8</u>	<u>138.2</u>	<u>138.3</u>	<u>140.7</u>	<u>141.5</u>
8	Revenue Requirement by Customer Class							
9	Residential	64.2	64.5	74.7	79.4	73.0	74.6	81.8
10	Multi-Residential	24.7	25.7	28.7	30.1	22.1	21.9	24.2
11	Commercial	30.2	30.4	24.6	25.8	21.9	23.1	26.4
12	Large Wholesale	2.9	2.9	2.8	3.0	2.4	2.4	2.6
13	Total Revenue Requirement	<u>122.0</u>	<u>123.5</u>	<u>130.8</u>	<u>138.2</u>	<u>119.4</u>	<u>122.0</u>	<u>135.0</u>
14	Surplus (Shortfall) by Customer Class							
15	Residential	11.4	11.9	10.2	10.8	15.6	15.2	8.1
16	Multi-Residential	1.4	(6.0)	(8.8)	(6.9)	0.7	0.9	(1.5)
17	Commercial	(11.1)	(4.2)	0.4	(2.1)	3.6	3.8	1.1
18	Large Wholesale	(1.7)	(1.8)	(1.7)	(1.8)	(1.1)	(1.0)	(1.3)
19	Total Surplus (Shortfall)	<u>0.0</u>	<u>(0.0)</u>	<u>0.0</u>	<u>0.0</u>	<u>18.9</u>	<u>18.8</u>	<u>6.5</u>
20								
21	Stormwater Utility							
22	Revenues at Existing Rates							
23	Residential	34.0	36.0	39.9	43.2	46.2	47.2	47.8
24	Multi-Residential	3.6	3.8	4.3	4.6	4.9	4.9	4.9
25	Commercial	25.0	27.0	31.0	33.6	36.2	37.2	38.0
26	Total Revenues at Existing Rates	<u>62.5</u>	<u>66.8</u>	<u>75.2</u>	<u>81.3</u>	<u>87.2</u>	<u>89.3</u>	<u>90.6</u>
27	Revenue Requirement by Customer Class							
28	Residential	34.0	36.0	40.1	43.3	60.6	67.6	75.1
29	Multi-Residential	3.6	3.8	4.3	4.6	6.4	7.0	7.7
30	Commercial	25.0	27.0	30.8	33.4	47.2	53.1	59.3
31	Total Revenue Requirement	<u>62.5</u>	<u>66.8</u>	<u>75.2</u>	<u>81.3</u>	<u>114.2</u>	<u>127.6</u>	<u>142.0</u>
32	Surplus (Shortfall) by Customer Class							
33	Residential	-	-	(0.2)	(0.1)	(14.4)	(20.4)	(27.3)
34	Multi-Residential	-	-	(0.0)	(0.0)	(1.5)	(2.1)	(2.8)
35	Commercial	-	-	0.2	0.2	(11.1)	(15.8)	(21.3)
36	Total Surplus (Shortfall)	<u>-</u>	<u>-</u>	<u>0.0</u>	<u>0.0</u>	<u>(27.0)</u>	<u>(38.3)</u>	<u>(51.4)</u>
37								
38	Combined Surplus (Shortfall) by Customer Class							
39	Residential	11.4	11.9	10.0	10.7	1.2	(5.2)	(19.2)
40	Multi-Residential	1.4	(6.0)	(8.9)	(6.9)	(0.8)	(1.2)	(4.3)
41	Commercial	(11.1)	(4.2)	0.6	(1.9)	(7.4)	(12.1)	(20.2)
42	Large Wholesale	(1.7)	(1.8)	(1.7)	(1.8)	(1.1)	(1.0)	(1.3)
43	Total Surplus (Shortfall)	<u>0.0</u>	<u>(0.0)</u>	<u>0.0</u>	<u>0.0</u>	<u>(8.0)</u>	<u>(19.6)</u>	<u>(44.9)</u>

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Cost of Service Summary
(\$ millions)

Line No.	Description	Cross Reference	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
1	Sanitary Utility								
2	Revenue at Proposed Rates								
3	Residential		\$ 75.6	\$ 76.5	\$ 84.9	\$ 90.2	\$ 91.5	\$ 93.6	\$ 100.2
4	Multi-Res		26.1	19.7	19.8	23.1	24.0	24.6	26.5
5	Commercial, including large wholesale		20.3	27.3	26.1	24.9	28.1	30.0	33.1
6	Total		122.0	123.5	130.8	138.2	143.6	148.2	159.7
7	Revenue Requirement								
8	Residential		64.2	64.5	74.7	79.4	73.0	74.6	81.8
9	Multi-Res		24.7	25.7	28.7	30.1	22.1	21.9	24.2
10	Commercial, including large wholesale		33.1	33.3	27.4	28.8	24.3	25.5	29.1
11	Total		122.0	123.5	130.8	138.2	119.4	122.0	135.0
12	Revenue Surplus (Shortfall)								
13	Residential		11.4	11.9	10.2	10.8	18.5	19.1	18.4
14	Multi-Res		1.4	(6.0)	(8.8)	(6.9)	2.0	2.7	2.2
15	Commercial, including large wholesale		(12.8)	(6.0)	(1.3)	(3.9)	3.8	4.5	4.1
16	Total		0.0	(0.0)	0.0	0.0	24.2	26.3	24.7
17	Revenue to Cost Ratios								
18	Residential		117.7%	118.5%	113.6%	113.7%	125.3%	125.6%	122.5%
19	Multi-Res		105.7%	76.8%	69.2%	76.9%	109.0%	112.3%	109.2%
20	Commercial, including large wholesale		61.4%	82.0%	95.1%	86.5%	115.4%	117.6%	114.0%
21	Total		100.0%	100.0%	100.0%	100.0%	120.3%	121.5%	118.3%
22									
23	Stormwater Utility								
24	Revenue at Proposed Rates								
25	Residential		34.0	36.0	39.9	43.2	49.2	54.7	60.5
26	Multi-Res		3.6	3.8	4.3	4.6	5.2	5.7	6.2
27	Commercial		25.0	27.0	31.0	33.6	38.5	42.8	47.4
28	Total		62.5	66.8	75.2	81.3	92.8	103.2	114.2
29	Revenue Requirement								
30	Residential		34.0	36.0	40.1	43.3	60.6	67.6	75.1
31	Multi-Res		3.6	3.8	4.3	4.6	6.4	7.0	7.7
32	Commercial		25.0	27.0	30.8	33.4	47.2	53.1	59.3
33	Total		62.5	66.8	75.2	81.3	114.2	127.6	142.0
34	Revenue Surplus (Shortfall)								
35	Residential		-	-	(0.2)	(0.1)	(11.4)	(12.9)	(14.5)
36	Multi-Res		-	-	(0.0)	(0.0)	(1.2)	(1.3)	(1.5)
37	Commercial		-	-	0.2	0.2	(8.8)	(10.2)	(11.8)
38	Total		-	-	(0.0)	0.0	(21.4)	(24.4)	(27.9)
39	Revenue to Cost Ratios								
40	Residential		100.0%	100.0%	99.6%	99.7%	81.2%	80.9%	80.6%
41	Multi-Res		100.0%	100.0%	99.0%	99.7%	81.2%	80.9%	80.6%
42	Commercial		100.0%	100.0%	100.7%	100.5%	81.4%	80.8%	80.1%
43	Total		100.0%	100.0%	100.0%	100.0%	81.3%	80.9%	80.4%
44									

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Cost of Service Summary
(\$ millions)

Line No.	Description	Cross Reference	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
45	Combined Sanitary Utility and Stormwater Utility								
46	Revenue Surplus (Shortfall)								
47	Residential		11.4	11.9	10.0	10.7	7.1	6.2	3.9
48	Multi-Res		1.4	(6.0)	(8.9)	(6.9)	0.8	1.4	0.7
49	Commercial		(12.8)	(6.0)	(1.1)	(3.8)	(5.0)	(5.7)	(7.7)
50	Total		0.0	(0.0)	0.0	0.0	2.8	1.9	(3.1)
51	Revenue to Cost Ratios								
52	Residential		111.6%	111.9%	108.7%	108.7%	105.3%	104.4%	102.5%
53	Multi-Res		104.9%	79.8%	73.1%	80.0%	102.7%	104.7%	102.3%
54	Commercial		78.0%	90.1%	98.0%	94.0%	93.0%	92.7%	91.2%
55	Total		100.0%	100.0%	100.0%	100.0%	101.2%	100.7%	98.9%

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Current and Proposed Rates for Drainage Services

Line No.	Description	2018	2019	2020	2021	2022		2023	2024
		Actual	Actual	Forecast	Actual	Jan-Mar	Apr-Dec	Forecast	Forecast
1	Stormwater Utility Rate	\$ 0.040649	\$ 0.042506	\$ 0.044252	\$ 0.046159	\$ 0.048171	\$ 0.056935	\$ 0.062427	\$ 0.067869
2									
3	Sanitary Utility Flat Monthly Service Charges								
4	16mm	\$ 9.63	\$ 9.92	\$ 10.22	\$ 10.52	\$ 10.84	\$ 10.66	\$ 10.85	\$ 11.27
5	20mm	\$ 17.32	\$ 17.84	\$ 18.38	\$ 18.93	\$ 19.50	\$ 19.19	\$ 19.53	\$ 20.29
6	25mm	\$ 26.96	\$ 27.76	\$ 28.60	\$ 29.45	\$ 30.34	\$ 29.85	\$ 30.38	\$ 31.57
7	40mm	\$ 51.97	\$ 53.53	\$ 55.14	\$ 56.79	\$ 58.50	\$ 57.56	\$ 58.58	\$ 60.88
8	50mm	\$ 71.22	\$ 73.36	\$ 75.56	\$ 77.83	\$ 80.16	\$ 78.88	\$ 80.28	\$ 83.42
9	75mm	\$ 147.27	\$ 151.69	\$ 156.24	\$ 160.93	\$ 165.75	\$ 162.99	\$ 165.88	\$ 172.37
10	100mm	\$ 274.33	\$ 282.56	\$ 291.04	\$ 299.77	\$ 308.76	\$ 303.59	\$ 308.97	\$ 321.07
11	150mm	\$ 518.81	\$ 534.38	\$ 550.41	\$ 566.92	\$ 583.93	\$ 574.25	\$ 584.43	\$ 607.31
12	200mm	\$ 827.79	\$ 852.62	\$ 878.20	\$ 904.55	\$ 931.69	\$ 916.22	\$ 932.46	\$ 968.96
13	250mm	\$ 2,054.08	\$ 2,115.70	\$ 2,179.17	\$ 2,244.55	\$ 2,311.88	\$ 2,273.75	\$ 2,314.06	\$ 2,404.65
14	300mm	\$ 2,054.08	\$ 2,115.70	\$ 2,179.17	\$ 2,244.55	\$ 2,311.88	\$ 2,273.75	\$ 2,314.06	\$ 2,404.65
15	400mm	\$ 2,247.19	\$ 2,314.61	\$ 2,384.05	\$ 2,455.57	\$ 2,529.23	\$ 2,488.02	\$ 2,532.12	\$ 2,631.25
16	500mm	\$ 2,420.34	\$ 2,492.95	\$ 2,567.73	\$ 2,644.77	\$ 2,724.11	\$ 2,678.83	\$ 2,726.31	\$ 2,833.05
17									
18	Sanitary Utility Variable Monthly Charges								
19	All premises (except large wholesale)	\$ 0.9729	\$ 0.9901	\$ 1.0110	\$ 1.0304	\$ 1.0495	\$ 1.2499	\$ 1.2603	\$ 1.3946
20	Large Wholesale with Collection System ²	\$ 0.54482	\$ 0.55446	\$ 0.56616	\$ 0.57702	\$ 0.58772	\$ 0.7000	\$ 0.7057	\$ 0.7810

EPCOR Water Services Inc.
Minimum Filing Requirements for Drainage Services
Proposed Special Rate Adjustments for Drainage Services

Line No.	Description	Rebasing			90 Day Deferral			SIRP		
		2022F	2023F	2024F	2022F	2023F	2024F	2022 F	2023 F	2024 F
1	Stormwater Utility Rate	\$(0.002902)	\$ 0.000885	\$ 0.000913	\$ 0.000358	\$(0.000359)	\$ -	\$ 0.008727	\$ 0.003964	\$ 0.003494
2										
3	Sanitary Utility Flat Monthly Service Charges									
4	16mm	\$ (0.63)	\$ 0.20	\$ 0.20	\$ 0.23	\$ (0.23)	\$ -			
5	20mm	\$ (1.14)	\$ 0.35	\$ 0.36	\$ 0.41	\$ (0.41)	\$ -			
6	25mm	\$ (1.77)	\$ 0.55	\$ 0.56	\$ 0.64	\$ (0.64)	\$ -			
7	40mm	\$ (3.42)	\$ 1.06	\$ 1.07	\$ 1.23	\$ (1.23)	\$ -			
8	50mm	\$ (4.68)	\$ 1.45	\$ 1.47	\$ 1.68	\$ (1.69)	\$ -			
9	75mm	\$ (9.67)	\$ 2.99	\$ 3.04	\$ 3.47	\$ (3.49)	\$ -			
10	100mm	\$ (18.02)	\$ 5.57	\$ 5.67	\$ 6.47	\$ (6.50)	\$ -			
11	150mm	\$ (34.08)	\$ 10.54	\$ 10.72	\$ 12.23	\$ (12.30)	\$ -			
12	200mm	\$ (54.38)	\$ 16.81	\$ 17.11	\$ 19.52	\$ (19.63)	\$ -			
13	250mm	\$ (134.95)	\$ 41.72	\$ 42.46	\$ 48.44	\$ (48.71)	\$ -			
14	300mm	\$ (134.95)	\$ 41.72	\$ 42.46	\$ 48.44	\$ (48.71)	\$ -			
15	400mm	\$ (147.67)	\$ 45.65	\$ 46.46	\$ 53.01	\$ (53.30)	\$ -			
16	500mm	\$ (159.00)	\$ 49.15	\$ 50.03	\$ 57.07	\$ (57.39)	\$ -			
17										
18	Sanitary Utility Variable Monthly Charge									
19	All premises (except large wholesale)	\$ (0.06307)	\$ 0.01908	\$ 0.01983						
20	Large Wholesale with Collection System ²	\$ (0.03532)	\$ 0.01069	\$ 0.01110						
21										
22										
23										
		CORe								
		2022 F	2023 F	2024 F						
24	Sanitary Utility Variable Monthly Charge									
25	All premises (except large wholesale)	\$ 0.21003	\$ (0.03039)	\$ 0.09199						
26	Large Wholesale with Collection System ²	\$ 0.11762	\$ (0.01702)	\$ 0.05152						