

**EPCOR Water Services Inc.**  
**Minimum Filing Requirements for Wastewater Treatment**  
**Index of MFR Schedules**

<b>Part A</b>	<b>Total System Revenue Requirement</b>
Financial Schedule 3-1	Summary of Revenue Requirement
Financial Schedule 4-1	Customers and Consumption
Financial Schedule 5-1	Summary of Operating Costs by Operational Function
Financial Schedule 5-2	Summary of Operating Costs by Cost Category
Financial Schedule 6-1	Power, Other Utilities and Chemical Costs
Financial Schedule 7-1	Operating Costs by Function
Financial Schedule 7-2	Operating Costs by Cost Category
Financial Schedule 8-1	Billing, Meters and Regulatory Service
Financial Schedule 9-1	EWSI Shared Service Costs by Function
Financial Schedule 9-2	EWSI Shared Service Costs by Cost Category
Financial Schedule 10-1	Corporate Shared Service Costs
Financial Schedule 10-2	Allocation of Corporate Shared Service Costs
Financial Schedule 11-1	Franchise Fees and Property Taxes
Financial Schedule 12-1	Depreciation and Amortization
Financial Schedule 12-2	Depreciation Rates
Financial Schedule 13-1	Revenue Offsets
Financial Schedule 14-1	Return on Rate Base
Financial Schedule 15-1	Rate Base
Financial Schedule 15-2	Property, Plant & Equipment
Financial Schedule 15-3	Accumulated Depreciation
Financial Schedule 15-4	Construction Work in Progress
Financial Schedule 15-5	Capital Expenditures by Project
Financial Schedule 15-6	Contributions in Aid of Construction
Financial Schedule 16-1	Necessary Working Capital
Financial Schedule 17-1	Capital Structure
Financial Schedule 17-2	Debt Capital and Embedded Cost of Debt
Financial Schedule 17-3	Long-Term Debt
Financial Schedule 17-4	Common Equity
Financial Schedule 18-1	Transactions with Affiliates
<b>Part B</b>	<b>Cost of Service by Customer Segment</b>
Financial Schedule 19-1	Revenue at Existing Rates and Revenue Requirement
<b>Part C</b>	<b>PBR Rates</b>
Financial Schedule 20-1	Current and Proposed Rates for Wastewater Treatment
Financial Schedule 20-2	Proposed Special Rate Adjustments for Wastewater Treatment

**EPCOR Water Services Inc.**  
**Minimum Filing Requirements for Wastewater Treatment**  
**Summary of Revenue Requirement**  
**(\$ millions)**

Line No.	Description	Cross Reference	2017 Actual	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	Operating Costs	S. 5-1	\$ 39.9	\$ 41.5	\$ 42.6	\$ 46.2	\$ 46.8	\$ 60.8	\$ 67.2	\$ 66.5	
2											
3	Franchise Fees and Property Taxes	S. 11-1	7.2	7.6	7.8	8.4	8.9	10.0	10.7	10.9	
4											
5	Depreciation and Amortization	S. 12-1	14.4	16.0	18.0	19.3	20.7	23.2	23.8	26.4	
6											
7	Return on Rate Base Financed by Debt	S. 14-1	10.2	10.9	11.5	11.9	12.4	12.7	12.6	14.0	
8											
9	Return on Rate Base Financed by Equity	S. 14-1	19.2	20.0	19.2	18.9	22.9	21.7	21.9	23.9	
10											
11	Revenue Requirement before Revenue Offsets		90.8	96.0	99.1	104.6	111.6	128.5	136.1	141.8	
12											
13	Less: Revenue Offsets	S. 13-1	(2.4)	(2.6)	(3.2)	(2.2)	(2.7)	(5.9)	(7.2)	(7.3)	
14											
15	<b>Total Revenue Requirement</b>		<b>\$ 88.4</b>	<b>\$ 93.4</b>	<b>\$ 95.9</b>	<b>\$ 102.4</b>	<b>\$ 108.9</b>	<b>\$ 122.6</b>	<b>\$ 128.9</b>	<b>\$ 134.5</b>	

**EPCOR Water Services Inc.  
Minimum Filing Requirements for Wastewater Treatment  
Customers and Consumption**

Line No.	Description	Cross Reference	2017 Actual	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	<b>Total Customers - Average</b>										
2	Residential		259,237	264,381	269,736	271,447	274,935	278,868	283,230	287,839	
3	Multi-Residential		3,752	3,765	3,779	3,774	3,781	3,789	3,800	3,811	
4	Commercial		16,627	16,844	17,060	16,983	16,983	17,068	17,239	17,411	
5	Large Wholesale (U of A)		1	1	1	1	1	1	1	1	
6	<b>Total Customers - Average</b>		<b>279,616</b>	<b>284,991</b>	<b>290,576</b>	<b>292,205</b>	<b>295,701</b>	<b>299,725</b>	<b>304,270</b>	<b>309,063</b>	
7											
8	<b>Total Annual Consumption (ML)</b>										
9	Residential		45,369	45,901	44,580	48,419	49,141	44,853	44,766	44,694	
10	Multi-Residential		17,795	17,679	17,767	18,575	18,605	17,658	17,627	17,595	
11	Commercial		19,526	19,477	20,980	15,974	15,974	16,856	17,876	18,496	
12	Large Wholesale (U of A)		2,136	2,099	2,031	1,815	1,869	1,963	1,948	1,927	
13	<b>Total Consumption (ML)</b>		<b>84,826</b>	<b>85,156</b>	<b>85,357</b>	<b>84,782</b>	<b>85,589</b>	<b>81,330</b>	<b>82,218</b>	<b>82,713</b>	
14											
15	<b>Average Monthly Consumption per Customer (m<sup>3</sup> per month)</b>										
16	Residential		14.6	14.5	13.8	14.9	14.9	13.4	13.2	12.9	
17	Multi-Residential		395.2	391.3	391.8	410.2	410.0	388.4	386.6	384.7	
18	Commercial		97.9	96.4	102.5	78.4	78.4	82.3	86.4	88.5	

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

Line No.	Description	Cross Reference	2017 Actual	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	Power, Other Utilities and Chemicals	S.6-1	\$ 5.8	\$ 5.9	\$ 6.6	\$ 6.4	\$ 6.9	\$ 7.2	\$ 8.2	\$ 8.4	
2											
3	Wastewater Treatment Plant Operations										
4	Operations	S. 7-1	18.4	19.1	18.3	19.6	19.4	32.4	37.8	36.6	
5	Operational Support Services	S. 7-1	5.3	4.9	5.5	5.8	6.2	6.2	6.4	6.5	
6	Capitalized Overhead Costs	S. 7-1	(3.1)	(2.9)	(3.1)	(2.9)	(3.2)	(3.3)	(3.3)	(3.4)	
7			20.6	21.1	20.6	22.4	22.4	35.4	40.8	39.6	
8											
9	Billing, Meters and Customer Service	S. 8-1	6.4	6.9	7.1	8.2	7.5	7.9	7.9	7.7	
10											
11	EWSI Shared Services	S. 9-1	3.2	3.9	4.3	4.8	4.8	5.0	5.0	5.3	S. 16-1
12											
13	Corporate Shared Services	S. 10-1	4.0	3.8	4.0	4.4	5.2	5.2	5.3	5.4	S. 16-1
14											
15	<b>Total Operating Costs</b>		<b>\$ 39.9</b>	<b>\$ 41.5</b>	<b>\$ 42.6</b>	<b>\$ 46.2</b>	<b>\$ 46.8</b>	<b>\$ 60.8</b>	<b>\$ 67.2</b>	<b>\$ 66.5</b>	S. 3-1 S. 16-1

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

Line No.	Description	Cross Reference	2017 Actual	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	\$ 14.2	\$ 15.0	\$ 14.3	\$ 16.0	\$ 16.1	\$ 16.9	\$ 17.4	\$ 18.1	
3	EWSI Shared Services	S. 9-2	0.3	1.1	1.3	1.5	1.4	1.4	1.5	1.5	
4	Sub-total		14.5	16.0	15.7	17.5	17.5	18.3	18.8	19.6	S. 16-1
5	Contractors and Consultants										
6	Operations and Maintenance	S. 7-2	3.9	3.6	2.8	2.8	2.9	14.3	18.5	15.6	
7	Overstrength Constituent Measurement	S. 8-1	1.0	1.4	1.4	1.5	1.7	1.7	1.7	1.8	
8	Sub-total		5.0	5.0	4.2	4.4	4.5	16.0	20.2	17.4	
9											
10	Power, Other Utilities and Chemicals	S.6-1	5.8	5.9	6.6	6.4	6.9	7.2	8.2	8.4	
11											
12	Customer Billing and Collections	S. 8-1	3.3	3.1	3.3	4.2	3.3	3.4	3.5	3.5	
13											
14	Meter Reading Services	S. 8-1	2.1	2.4	2.4	2.5	2.5	2.8	2.7	2.4	
15											
16	EWSI Shared Service Allocation	S. 9-2	2.8	2.7	2.9	3.1	3.1	3.3	3.3	3.4	
17											
18	Corporate Shared Services	S. 10-1	4.0	3.8	4.0	4.4	5.2	5.2	5.3	5.4	
19											
20	Materials and Supplies	S. 7-2	2.4	2.0	2.2	2.0	2.1	2.1	2.2	2.3	
21											
22	Vehicles	S. 7-2	-	-	-	0.1	0.1	0.1	0.1	0.1	
23											
24	Other										
25	Operations and Maintenance	S. 7-2	0.1	0.5	1.3	1.5	1.3	2.0	2.6	3.6	
26	EWSI Shared Services	S. 9-2	0.1	0.1	0.1	0.2	0.3	0.3	0.2	0.4	
27	Sub-total		0.1	0.5	1.4	1.6	1.6	2.3	2.9	4.0	
28											
29	<b>Total Operating Costs</b>		<b>\$ 39.9</b>	<b>\$ 41.5</b>	<b>\$ 42.5</b>	<b>\$ 46.2</b>	<b>\$ 46.8</b>	<b>\$ 60.8</b>	<b>\$ 67.2</b>	<b>\$ 66.5</b>	<b>S. 5-1</b>

**EPCOR Water Services Inc.**  
**Minimum Filing Requirements for Wastewater Treatment**  
**Power, Other Utilities and Chemical Costs**  
**(\$ millions)**

Line No.	Description	Cross Reference	2017 Actual	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	Power		\$ 4.0	\$ 4.1	\$ 4.5	\$ 4.5	\$ 4.7	\$ 5.0	\$ 5.8	\$ 5.9	
2	Water	S. 18-1	0.4	0.4	0.5	0.4	0.4	0.4	0.4	0.5	
3	Natural Gas		0.3	0.2	0.4	0.2	0.3	0.4	0.4	0.5	
4		Subtotal	4.7	4.7	5.3	5.1	5.5	5.8	6.7	6.9	
5											
6	Chemicals		1.0	1.2	1.2	1.3	1.4	1.5	1.5	1.5	
7											
8	<b>Power, Other Utilities and Chemicals</b>		<b>\$ 5.8</b>	<b>\$ 5.9</b>	<b>\$ 6.6</b>	<b>\$ 6.4</b>	<b>\$ 6.9</b>	<b>\$ 7.2</b>	<b>\$ 8.2</b>	<b>\$ 8.4</b>	S. 5-1

**EPCOR Water Services Inc.**  
**Minimum Filing Requirements for Wastewater Treatment**  
**Operating Costs by Function**  
**(\$ millions)**

Line No.	Function/Sub-function	Cross Reference	2017 Actual	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	<b>Operations</b>										
2	Gold Bar WWTP Operations		\$ 4.2	\$ 4.3	\$ 4.6	\$ 5.4	\$ 4.7	\$ 4.8	\$ 4.9	\$ 5.0	
3	Biosolids Management		-	-	-	-	-	12.6	17.5	15.9	
4	Maintenance		9.6	10.0	9.2	9.9	9.9	10.1	10.3	10.6	
5	Plant Controls and Automation		-	1.5	1.5	1.6	1.7	1.7	1.8	1.8	
6	Plant Engineering		3.4	1.9	2.1	2.0	2.3	2.3	2.4	2.4	
7	Project Engineering		1.2	1.4	0.9	0.7	0.8	0.9	0.9	0.9	
8	Subtotal		18.4	19.1	18.3	19.6	19.4	32.4	37.8	36.6	
9	<b>Operational Support Services</b>										
10	Quality Assurance & Environment		3.8	3.4	3.8	4.2	4.3	4.3	4.4	4.5	
11	Gold Bar Administration		1.0	1.0	1.2	1.2	1.3	1.4	1.4	1.5	
12	Supply Chain Management & Security		0.4	0.5	0.4	0.4	0.5	0.5	0.5	0.5	
13	Subtotal		5.3	4.9	5.5	5.8	6.2	6.2	6.4	6.5	
14											
15	<b>Capitalized Overhead Costs</b>		(3.1)	(2.9)	(3.1)	(2.9)	(3.2)	(3.3)	(3.3)	(3.4)	
16											
17	<b>Total Operations and Maintenance Costs</b>	S. 7-2	\$ 20.6	\$ 21.1	\$ 20.6	\$ 22.4	\$ 22.4	\$ 35.4	\$ 40.8	\$ 39.6	S. 5-1

**EPCOR Water Services Inc.**  
**Minimum Filing Requirements for Wastewater Treatment**  
**Operating Costs by Cost Category**  
**(\$ millions)**

Line No.	Description	Cross Reference	2017 Actual	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	Staff Costs and Employee Benefits		14.2	15.0	14.3	16.0	16.1	16.9	17.4	18.1	
2	Contractors and Consultants		3.9	3.6	2.8	2.8	2.9	14.3	18.5	15.6	
3	Materials and Supplies		2.4	2.0	2.2	2.0	2.1	2.1	2.2	2.3	
4	Vehicles		-	-	-	0.1	0.1	0.1	0.1	0.1	
5	Other		0.1	0.5	1.3	1.5	1.3	2.0	2.6	3.6	
6											
7	<b>Total Operations and Maintenance Costs</b>		<b>\$ 20.6</b>	<b>\$ 21.1</b>	<b>\$ 20.5</b>	<b>\$ 22.4</b>	<b>\$ 22.4</b>	<b>\$ 35.4</b>	<b>\$ 40.8</b>	<b>\$ 39.6</b>	<a href="#">S. 7-1</a> <a href="#">S. 5-2</a>



**EPCOR Water Services Inc.**  
**Minimum Filing Requirements for Wastewater Treatment**  
**Billing, Meters and Regulatory Service**  
**(\$ millions)**

Line No.	Description	Cross Reference	2017 Actual	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	Customer Billing and Collections		\$ 3.3	\$ 3.1	\$ 3.3	\$ 4.2	\$ 3.3	\$ 3.4	\$ 3.5	\$ 3.5	
2	Meter Reading Services	S. 18-1	2.1	2.4	2.4	2.5	2.5	2.8	2.7	2.4	
3	Regulatory Services	S. 18-1	1.0	1.4	1.4	1.5	1.7	1.7	1.7	1.8	
4											
5	<b>Total Billing, Meters and Regulatory Service Costs</b>		<b>\$ 6.4</b>	<b>\$ 6.9</b>	<b>\$ 7.1</b>	<b>\$ 8.2</b>	<b>\$ 7.5</b>	<b>\$ 7.9</b>	<b>\$ 7.9</b>	<b>\$ 7.7</b>	S. 5-1 S. 5-2

**EPCOR Water Services Inc.**  
**Minimum Filing Requirements for Wastewater Treatment**  
**EWSI Shared Service Costs by Function**  
**(\$ millions)**

Line No.	Cross Reference	2017 Actual	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	<b>Shared Services</b>									
2	Incentive Compensation	\$ 0.1	\$ 1.1	\$ 1.3	\$ 1.4	\$ 1.2	\$ 1.2	\$ 1.3	\$ 1.3	
3	Information Services	0.6	0.6	0.6	0.7	0.6	0.7	0.8	0.8	
4	Controller	0.7	0.5	0.7	0.8	0.9	0.8	0.8	0.8	
5	Health, Safety & Environment	0.4	0.5	0.4	0.5	0.5	0.5	0.5	0.5	
6	Technical Training	0.4	0.4	0.4	0.3	0.3	0.4	0.4	0.4	
7	Regulatory and Operational Excellence	0.1	0.1	0.1	0.2	0.2	0.4	0.3	0.5	
8	Executive Administration	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	
9	Public & Government Affairs	0.2	0.2	0.3	0.2	0.3	0.3	0.3	0.3	
10	Other Shared Services	0.4	0.3	0.4	0.4	0.4	0.4	0.4	0.4	
11										
12	<b>Total EWSI Shared Service Costs</b>	<b>\$ 3.2</b>	<b>\$ 3.9</b>	<b>\$ 4.3</b>	<b>\$ 4.8</b>	<b>\$ 4.8</b>	<b>\$ 5.0</b>	<b>\$ 5.0</b>	<b>\$ 5.3</b>	<b>S. 5-1</b>

**EPCOR Water Services Inc.**  
**Minimum Filing Requirements for Wastewater Treatment**  
**EWSI Shared Service Costs by Cost Category**  
**(\$ millions)**

Line No.	Description	Cross Reference	2017 Actual	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	<b>Embedded Costs</b>										
2	Staff Costs and Employee Benefits		\$ 0.3	\$ 1.1	\$ 1.3	\$ 1.5	\$ 1.4	\$ 1.4	\$ 1.5	\$ 1.5	
3	Other		0.1	0.1	0.1	0.2	0.3	0.3	0.2	0.4	
4	Subtotal		<u>0.4</u>	<u>1.1</u>	<u>1.5</u>	<u>1.7</u>	<u>1.7</u>	<u>1.7</u>	<u>1.7</u>	<u>1.9</u>	
5											
6	<b>Allocated Costs</b>										
7	Allocations from BU 8F		2.8	2.7	2.9	3.1	3.1	3.3	3.3	3.4	
8	Subtotal	S. 18-1	<u>2.8</u>	<u>2.7</u>	<u>2.9</u>	<u>3.1</u>	<u>3.1</u>	<u>3.3</u>	<u>3.3</u>	<u>3.4</u>	
9											
10	<b>Total Wastewater Administration Costs</b>		<u><u>\$ 3.2</u></u>	<u><u>\$ 3.9</u></u>	<u><u>\$ 4.3</u></u>	<u><u>\$ 4.8</u></u>	<u><u>\$ 4.8</u></u>	<u><u>\$ 5.0</u></u>	<u><u>\$ 5.0</u></u>	<u><u>\$ 5.3</u></u>	S. 5-2

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

Line Nos.	Cost Component	Cross Reference	2017 Actual	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	<b>Corporate Shared Services</b>										
2	Board and Executive		\$ 0.3	\$ 0.2	\$ 0.3	\$ 0.2	\$ 0.3	\$ 0.3	\$ 0.3	\$ 0.3	
3	Corporate Finance		0.3	0.2	0.3	0.2	0.2	0.2	0.2	0.2	
4	Treasury		0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	
5	Risk Assurance & Advisory Services		0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	
6	Human Resources		0.4	0.4	0.6	0.6	0.6	0.7	0.7	0.7	
7	Information Services		0.5	0.6	0.6	0.5	0.5	0.6	0.6	0.6	
8	Supply Chain Management		0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.5	
9	Public and Government Affairs		0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	
10	Legal Services		0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	
11	Health, Safety and Environment		0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	
12	At-Risk Compensation		0.3	0.4	0.3	0.3	0.3	0.4	0.4	0.4	
13	Less: Business Development Disallowances		(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	
14	Subtotal		3.0	2.9	3.1	3.2	3.3	3.4	3.5	3.6	
15											
16	<b>Asset Usage Fees</b>										
17	I/S Capital - Corporate		0.6	0.5	0.6	0.6	0.6	0.6	0.6	0.6	
18	Oracle		0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	
19	Leasehold Improv. - EPCOR Tower		0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.1	
20	HR System		0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
21	Customer Information System		-	-	-	0.3	1.0	0.9	1.0	1.0	
22	Other Corporate Assets		0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	
23	Subtotal		1.0	0.8	0.9	1.2	1.8	1.8	1.8	1.9	
24											
25	<b>Total Corporate Administration Costs</b>	S. 18-1	<b>\$ 4.0</b>	<b>\$ 3.8</b>	<b>\$ 4.0</b>	<b>\$ 4.4</b>	<b>\$ 5.2</b>	<b>\$ 5.2</b>	<b>\$ 5.3</b>	<b>\$ 5.4</b>	S. 5-1

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

Line No.	Cost Components	Basis of Allocation	2017 Actual	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022-2026 Forecast
1	<b>Corporate Shared Services</b>							
2								
3	Board & Executive	Composite	6.0%	5.1%	5.3%	5.2%	5.3%	5.4%
4								
5	Corporate Finance							
6	Accounts Payable	Invoice Lines	7.8%	6.8%	6.7%	6.6%	6.7%	6.7%
7	Other	Composite	6.0%	5.1%	5.3%	5.2%	4.8%	4.9%
8								
9	Treasury							
10	Treasurer	Composite	5.7%	4.9%	5.4%	4.6%	5.1%	5.4%
11	Insurance and Physical Risk Management	PP&E	6.2%	4.5%				
12	Treasury Operations	50%(NI+Dep), 50% Debt	8.4%	7.2%	7.5%	7.0%	7.0%	6.9%
13	Valuation	Composite				4.6%	5.1%	5.4%
14	Taxation	Composite				5.2%	5.4%	5.5%
15								
16	Risk Management							
17	Internal Audit	Composite	6.0%	5.1%	5.3%	5.2%	5.4%	5.5%
18	Insurance Risk Management	PP&E	6.2%	4.5%	4.5%	4.2%	4.2%	4.5%
19	Organizational Project Management	PP&E				4.2%	4.2%	4.5%
20	Centre of Excellence	Composite				5.2%	5.4%	5.5%
21								
22	Information Services							
23	Major Capital Projects	Assets	6.0%	5.3%	5.4%	5.0%	5.1%	5.4%
24	Application Services	Assets	6.0%	5.3%	5.1%	4.9%	4.9%	5.2%
25	Infrastructure Operations	PC Count	5.0%	4.7%	4.9%	4.9%	5.0%	5.1%
26								
27	Human Resources	Headcount	6.8%	6.0%	6.1%	6.1%	6.3%	6.4%

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

Line No.	Cost Components	Basis of Allocation	2017 Actual	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022-2026 Forecast
28								
29	Supply Chain							
30	Mailroom	Headcount	7.4%	6.4%	6.5%	6.5%	6.7%	6.8%
31	Security	Headcount	7.4%	6.4%				
32	Disaster Recovery Planning	PC Count	5.9%	5.3%	5.1%	5.1%	5.2%	5.3%
33	Contract Management	PO Lines	12.2%	9.5%	11.2%	9.3%	11.2%	11.2%
34	Real Estate	Composite	6.0%	5.1%	5.3%	5.2%	5.4%	5.5%
35								
36	Public and Government Affairs	Composite	5.7%	5.3%	6.1%	6.4%	6.6%	6.3%
37								
38	Legal Services	Composite	6.0%	5.1%	5.3%	5.2%	5.4%	5.5%
39								
40	Health, Safety & Environment	Headcount	6.6%	5.8%	5.8%	5.8%	6.0%	6.1%
41								
42	Incentive Compensation	Avg Corp Costs Allocation	6.2%	5.4%	5.6%	5.6%	5.7%	5.7%
43								
44	<b>Sub-total</b>		<b>6.2%</b>	<b>5.3%</b>	<b>5.6%</b>	<b>5.6%</b>	<b>5.7%</b>	<b>5.7%</b>
45								
46	<b>Asset Usage Fees</b>							
47	I/S Capital - Corporate	Average Corp IS Costs	5.7%	5.0%	4.8%	4.6%	4.7%	5.0%
48	Oracle	Average Corp Finance Costs & PO Lines	9.4%	7.5%	8.4%	8.3%	8.2%	8.2%
49	Leasehold Improv. - EPCOR Tower	Composite	4.4%	3.8%	4.4%	4.5%	4.7%	4.8%
50	HR System	Headcount	6.6%	5.5%	5.5%	5.8%	6.0%	6.1%
51	Customer Information System	Customer Count				8.4%	8.5%	8.4%
52	Other Corporate Assets	Composite	4.6%	4.0%	4.5%	4.7%	4.9%	5.0%
53								
54	<b>Total Asset Usage Fee</b>		<b>6.2%</b>	<b>5.2%</b>	<b>5.2%</b>	<b>5.7%</b>	<b>6.5%</b>	<b>6.6%</b>
55								
56	<b>Total Corporate Shared Services Allocation</b>		<b>6.2%</b>	<b>5.3%</b>	<b>5.5%</b>	<b>5.6%</b>	<b>5.9%</b>	<b>6.0%</b>

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

Line No.	Description	Cross Reference	2017 Actual	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	Franchise fees	S. 18-1	\$ 6.6	\$ 7.0	\$ 7.2	\$ 7.8	\$ 8.3	\$ 9.3	\$ 9.9	\$ 10.2	
2	Property and business taxes	S. 18-1	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.7	
3											
4	<b>Total Franchise Fees and Property Taxes</b>		<b>\$ 7.2</b>	<b>\$ 7.6</b>	<b>\$ 7.8</b>	<b>\$ 8.4</b>	<b>\$ 8.9</b>	<b>\$ 10.0</b>	<b>\$ 10.7</b>	<b>\$ 10.9</b>	S. 3-1 S. 16-1

**EPCOR Water Services Inc.**  
**Minimum Filing Requirements for Wastewater Treatment**  
**Depreciation and Amortization**  
**(\$ millions)**

Line No.	Description	Cross Reference	2017 Actual	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	Gross Depreciation Provision	S. 15-3	\$ 15.3	\$ 17.0	\$ 19.0	\$ 20.2	\$ 21.6	\$ 24.2	\$ 24.7	\$ 27.4	
2	Amortization of Contributions	S. 15-5	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	
3											
4	<b>Depreciation and Amortization</b>		<b>\$ 14.4</b>	<b>\$ 16.0</b>	<b>\$ 18.0</b>	<b>\$ 19.3</b>	<b>\$ 20.7</b>	<b>\$ 23.2</b>	<b>\$ 23.8</b>	<b>\$ 26.4</b>	S. 3-1 S. 16-1



**EPCOR Water Services Inc.**  
**Minimum Filing Requirements for Wastewater Treatment**  
**Depreciation Rates**

Line No.	Description	2017-2021		2022-2024	
		Annual Depreciation Rate	Economic Life (years)	Annual Depreciation Rate	Economic Life (years)
1	Computer equipment	25.00%	4.0	25.00%	4.0
2	Laboratory equipment	10.00%	10.0	10.00%	10.0
3	Machinery & equipment	10.00%	10.0	10.00%	10.0
4	Office furniture & equipment	12.50%	8.0	12.50%	8.0
5	Process control systems	10.00%	10.0	10.00%	10.0
6	Software intangibles	10.00%	10.0	10.00%	10.0
7	Vehicles	10.00%	10.0	10.00%	10.0
8	Wastewater treatment plant	2.77%	36.1	2.79%	35.8
9	Wastewater treatment plant includes:				
10	Pre-treatment	2.94%	34.0	3.15%	31.8
11	Primary treatment	2.62%	38.2	2.70%	37.1
12	Secondary treatment	2.67%	37.5	2.76%	36.3
13	Disinfection	2.67%	37.5	2.67%	37.5
14	Solids handling:				
15	Fermentation	3.47%	28.8	3.57%	28.0
16	Waste activated sludge	3.57%	28.0	3.54%	28.3
17	Digester	2.72%	36.7	2.86%	35.0
18	Clover Bar	3.00%	33.3	3.00%	33.3
19	Sludge supernatant pumping	3.18%	31.4	3.24%	30.8
20	Buildings	2.22%	45.0	2.22%	45.0
21	Site work	3.33%	30.0	3.33%	30.0
22	Utilities	2.70%	37.1	2.89%	34.6
23	Chemical systems	3.75%	26.7	3.72%	26.9
24	Odour control	2.94%	34.0	2.80%	35.7
25	Inspections	-	-	10.00%	10.0
26	Cloverbar Biosolids Lagoon	-	-	4.76%	21.0
27	Sanitary Grit Facility	2.50%	40.0	2.50%	40.0
28					
29	<b>EWSI Composite Rate</b>	<b>2.74%</b>	<b>36.6</b>	<b>3.04%</b>	<b>32.9</b>

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

Line No.	Description	Cross Reference	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	Biosolids		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3.5	\$ 4.7	\$ 4.8	
2	ACRWC - SWAP		0.7	0.7	1.3	0.7	1.0	0.7	0.7	0.7	
3	Late Payment Charges		0.2	0.3	0.2	0.1	0.2	0.2	0.3	0.3	
4	Phosphate Sales		0.3	0.4	0.4	0.4	0.5	0.5	0.5	0.5	S. 16-1
5	Miscellaneous revenue		1.2	1.3	1.3	1.1	1.0	1.0	1.0	1.0	
6											
7	<b>Total Revenue Offsets</b>		<b>\$ 2.4</b>	<b>\$ 2.6</b>	<b>\$ 3.2</b>	<b>\$ 2.2</b>	<b>\$ 2.7</b>	<b>\$ 5.9</b>	<b>\$ 7.2</b>	<b>\$ 7.3</b>	S. 3-1 S. 16-1

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

Line No.	Description	Cross Reference	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	<b>Mid-Year Rate Base, net</b>	S. 15-1	\$ 379.6	\$ 412.8	\$ 442.5	\$ 475.5	\$ 514.0	\$ 546.2	\$ 550.6	\$ 600.9	
2											
3	<b>Capital Structure</b>										
4	Debt Capital	S. 17-1	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	
5	Common Stock Equity	S. 17-1	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	
6	Mid-Year Capital Structure		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
7											
8	<b>Cost Rates</b>										
9	Debt Capital	S. 17-2	4.46%	4.38%	4.32%	4.16%	4.02%	3.88%	3.80%	3.89%	
10	Common Stock Equity		12.63%	12.14%	10.86%	9.93%	11.13%	9.95%	9.95%	9.95%	
11	Weighted Average Cost of Capital		7.73%	7.48%	6.94%	6.46%	6.86%	6.31%	6.26%	6.31%	
12											
13	<b>Return on Rate Base</b>										
14	Debt Capital		10.2	10.9	11.5	11.9	12.4	12.7	12.6	14.0	S. 3-1
15	Common Stock Equity	S. 17-4	19.2	20.0	19.2	18.9	22.9	21.7	21.9	23.9	S. 16-1
16	<b>Total Return</b>		<b>\$ 29.3</b>	<b>\$ 30.9</b>	<b>\$ 30.7</b>	<b>\$ 30.7</b>	<b>\$ 35.3</b>	<b>\$ 34.4</b>	<b>\$ 34.5</b>	<b>\$ 37.9</b>	

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

Line No.	Description	Cross Reference	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	Prior Year Property, Plant and Equipment	S. 15-2	\$ 512.8	\$ 547.8	\$ 592.0	\$ 631.7	\$ 693.6	\$ 785.5	\$ 806.6	\$ 830.4	
2	Prior Year Accumulated Depreciation	S. 15-3	(130.2)	(136.2)	(145.1)	(163.0)	(183.2)	(218.3)	(242.4)	(267.2)	
3	Prior Year Net Property		382.6	411.7	446.8	468.7	510.5	567.2	564.2	563.2	
4											
5	Current Year Property, Plant and Equipment	S. 15-2	547.8	592.0	631.7	693.6	748.0	806.6	830.4	961.4	
6	Current Year Accumulated Depreciation	S. 15-3	(136.2)	(145.1)	(163.0)	(183.2)	(204.8)	(242.4)	(267.2)	(294.5)	
7	Current Year Net Property		411.7	446.8	468.7	510.5	543.3	564.2	563.2	666.9	
8											
9	Mid-Year Net Property		397.2	429.3	457.8	489.6	526.9	565.7	563.7	615.1	
10											
11	Materials and Supplies		1.8	1.7	1.7	1.7	1.6	1.4	1.4	1.5	
12											
13	Working Capital	S. 16-1	5.5	5.9	6.0	6.3	6.7	(0.7)	4.8	2.8	
14											
15	Gross Mid-Year Water Rate Base		404.5	436.8	465.5	497.6	535.1	566.4	569.9	619.3	
16											
17	Mid-Year Net Contributions	S. 15-6	(24.9)	(24.0)	(23.0)	(22.1)	(21.2)	(20.3)	(19.3)	(18.4)	
18											
19	<b>Net Mid-Year Water Rate Base</b>		<b>\$ 379.6</b>	<b>\$ 412.8</b>	<b>\$ 442.5</b>	<b>\$ 475.5</b>	<b>\$ 514.0</b>	<b>\$ 546.2</b>	<b>\$ 550.6</b>	<b>\$ 600.9</b>	S. 14-1

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

Line No.	Cross Reference	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	Previous year balance	\$ 512.8	\$ 547.8	\$ 592.0	\$ 631.7	\$ 693.6	\$ 748.0	\$ 806.6	\$ 830.4	S. 15-1
2	Biosolids Asset Transfer						37.5			
3		512.8	547.8	592.0	631.7	693.6	785.5	806.6	830.4	
4										
5	Additions to Property, Plant & Equipment									
6	EPCOR Funded	S. 15-4	44.4	52.1	40.8	62.0	54.4	21.1	23.8	131.1
7	Developer Additions	S. 15-6	-	-	-	-	-	-	-	
8			44.4	52.1	40.8	62.0	54.4	21.1	23.8	131.1
9										
10	Retirements and Adjustments		(9.4)	(8.0)	(1.1)	-	-	-	-	
11										
12	<b>Current year balance</b>	<b>\$ 547.8</b>	<b>\$ 592.0</b>	<b>\$ 631.7</b>	<b>\$ 693.6</b>	<b>\$ 748.0</b>	<b>\$ 806.6</b>	<b>\$ 830.4</b>	<b>\$ 961.4</b>	S. 15-1

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

Line No.	Cross Reference	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	Previous year balance	\$ 130.2	\$ 136.2	\$ 145.1	\$ 163.0	\$ 183.2	\$ 204.8	\$ 242.4	\$ 267.2	S. 15-1
2	Biosolids Asset Transfer						13.5			
		130.2	136.2	145.1	163.0	183.2	218.3	242.4	267.2	
3	Gross Provision	15.3	17.0	19.0	20.2	21.6	24.2	24.7	27.4	S. 12-1
4										
5	Retirements, Net Salvage and Adjustments	(9.4)	(8.0)	(1.1)	-	-	-	-	-	
6										
7	<b>Current year balance</b>	<b>\$ 136.2</b>	<b>\$ 145.1</b>	<b>\$ 163.0</b>	<b>\$ 183.2</b>	<b>\$ 204.8</b>	<b>\$ 242.4</b>	<b>\$ 267.2</b>	<b>\$ 294.5</b>	S. 15-1

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

Line No.	Cross Reference	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	Previous year balance	\$ 22.6	\$ 25.0	\$ 25.4	\$ 33.8	\$ 13.8	\$ 13.9	\$ 45.0	\$ 97.2	
2										
3	Capital Expenditures	S. 15-5 46.8	52.5	49.3	42.0	54.5	52.1	76.0	43.6	
4										
5	Cancelled Projects and Adjustments	(0.0)	-	-	-	-	-	-	-	
6										
7	Less: Capital Additions	(44.4)	(52.1)	(40.8)	(62.0)	(54.4)	(21.1)	(23.8)	(131.1)	S. 15-2
8										
9	<b>Current year balance</b>	<b>\$ 25.0</b>	<b>\$ 25.4</b>	<b>\$ 33.8</b>	<b>\$ 13.8</b>	<b>\$ 13.9</b>	<b>\$ 45.0</b>	<b>\$ 97.2</b>	<b>\$ 9.7</b>	

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

Line No.	Major Category and Project	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2017-2021 Total	2022 Forecast	2023 Forecast	2024 Forecast	2022-2024 Total	Cross Reference
1	<b>Regulatory</b>											
2	Odour Control Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.8	\$ 2.4	\$ 2.3	\$ 5.6	
3	Projects < \$5 million	-	-	-	0.5	1.4	1.9	-	-	-	-	
4	Sub-total	-	-	-	0.5	1.4	1.9	0.8	2.4	2.3	5.6	
5	<b>Growth/Customer Requirements</b>											
6	Hydrovac Sanitary Grit Treatment Facility	6.7	0.6	(0.0)	0.1	-	7.4	-	-	-	-	
7	Projects < \$5 million	0.0	0.0	1.4	0.8	0.2	2.4	2.8	1.9	0.8	5.5	
8	Sub-total	6.7	0.6	1.4	0.9	0.2	9.8	2.8	1.9	0.8	5.5	
9	<b>Health, Safety and Environment</b>											
10	No projects exceed \$5 million in this category	-	-	-	-	-	-	-	-	-	-	
11	Projects < \$5 million	0.7	0.5	0.5	0.4	1.7	3.8	0.2	0.2	0.4	0.8	
12	Sub-total	0.7	0.5	0.5	0.4	1.7	3.8	0.2	0.2	0.4	0.8	
13	<b>Reliability and Life Cycle Improvements</b>											
14	<u>Mechanical</u>											
15	Build Pipe Racks Project	-	0.0	2.1	7.6	-	9.7	-	-	-	-	
16	Replace 2.5km of Sludge Line Project	0.2	1.1	5.9	0.4	-	7.5	-	-	-	-	
17	Clarifier Chain Replacement Program	1.3	3.6	2.2	0.8	1.9	9.9	-	-	-	-	
18	Sludge Line Upgrades Project	3.9	3.8	0.2	0.6	0.0	8.5	-	-	-	-	
19	Mechanical Rehabilitation Program	4.2	6.9	4.2	3.2	2.2	20.7	-	-	-	-	
20	Digester 3 Upgrades Project	5.1	4.6	1.6	2.7	-	14.0	-	-	-	-	
21	Digester 4 Upgrades Project	1.0	0.2	0.1	-	-	1.3	4.0	3.2	6.2	13.4	
22	Headworks and Primary Aeration System Upgrades Project	0.1	0.1	1.1	0.1	-	1.4	-	-	-	-	
23	Square 1 Gas Room Replacement Project	0.0	0.0	0.4	1.1	9.0	10.6	-	-	-	-	
24	Projects < \$5 million	2.7	1.8	0.1	0.6	0.5	5.7	4.9	4.7	5.1	14.7	
25	Sub-total: Mechanical	18.4	22.2	17.9	17.1	13.7	89.3	8.9	7.9	11.3	28.1	
26	<u>Structural</u>											
27	Structural Rehabilitation Program	0.7	1.8	3.2	1.8	5.6	13.0	-	-	-	-	
28	Structural Rehabilitation Secondaries 1-8 Program	4.3	4.0	5.1	5.1	3.1	21.6	-	-	-	-	
29	Distribution Chamber Reconstruction Project	-	-	-	-	-	-	3.3	7.2	6.5	17.0	
30	Projects < \$5 million	2.9	2.7	2.8	0.2	0.2	8.7	1.5	2.0	1.0	4.5	
31	Sub-total: Structural	7.9	8.4	11.2	7.0	8.8	43.3	4.8	9.2	7.5	21.5	
32	<u>Electrical</u>											
33	Electrical Rehab Program	1.3	1.7	2.0	1.6	2.0	8.6	-	-	-	-	
34	Aux Control Room E-House (EB-1)	-	-	-	-	-	-	1.9	6.2	3.2	11.2	
35	600v Electrical Building (EB-2)	-	-	-	-	-	-	1.5	6.6	3.7	11.8	
36	Projects < \$5 million	0.5	2.2	(0.0)	-	-	2.7	0.8	0.8	0.8	2.5	
37	Sub-total: Electrical	1.9	3.9	2.0	1.6	2.0	11.3	4.3	13.6	7.7	25.6	



Line No.	Major Category and Project	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2017-2021 Total	2022 Forecast	2023 Forecast	2024 Forecast	2022-2024 Total	Cross Reference
38	<u>Instruments / Other Equipment</u>											
39	Projects < \$5 million	0.9	1.0	1.1	0.7	1.4	5.1	1.7	1.5	1.5	4.6	
40	Sub-total: Instruments / Other Equipment	0.9	1.0	1.1	0.7	1.4	5.1	1.7	1.5	1.5	4.6	
41	<u>Buildings and Site</u>											
42	Operations Center at Mid-Point Entrance	0.5	0.5	0.1	0.4	5.4	6.9	-	-	-	-	
43	Buildings and Site Rehabilitation	1.0	1.1	1.9	2.0	3.2	9.3	-	-	-	-	
44	Clover Bar Dewatering Facility	-	-	-	-	-	-	14.6	19.6	4.1	38.4	
45	Projects < \$5 million	0.0	0.0	0.0	0.6	3.1	3.9	2.0	0.8	0.7	3.5	
46	Sub-total: Buildings and Site	1.5	1.7	2.0	3.0	11.8	20.0	16.6	20.4	4.8	41.8	
47	<u>HVAC</u>											
48	Utility Hot Water System Rehabilitation	0.3	4.2	2.3	1.9	0.3	8.9	-	-	-	-	
49	Site HVAC Rehabilitation	4.5	4.9	4.7	4.7	9.3	28.1	-	-	-	-	
50	Projects < \$5 million	-	-	0.0	0.1	-	0.1	4.3	3.7	1.1	9.1	
51	Sub-total: HVAC	4.8	9.1	7.0	6.7	9.6	37.2	4.3	3.7	1.1	9.1	
52	<u>Process Controls / IT</u>											
53	Expand Flare Capacity	-	-	-	-	-	-	1.1	4.0	2.9	8.0	
54	Projects < \$5 million	1.6	1.5	1.3	0.7	0.4	5.5	0.9	1.3	0.5	2.7	
55	Sub-total: Process Controls / IT	1.6	1.5	1.3	0.7	0.4	5.5	2.0	5.3	3.4	10.7	
56	<b>Sub-total</b>	<b>36.9</b>	<b>47.8</b>	<b>42.6</b>	<b>36.8</b>	<b>47.6</b>	<b>211.8</b>	<b>42.5</b>	<b>61.6</b>	<b>37.2</b>	<b>141.4</b>	
57	<b>Performance Efficiency and Improvement</b>											
58	GB - Plant Improvements	1.3	2.1	1.5	1.4	2.9	9.2	-	-	-	-	
59	Secondary Aeration Blower Upgrades	-	-	-	-	-	-	0.8	5.7	1.6	8.0	
60	Laboratory Facility Consolidation	-	-	-	-	-	-	2.9	3.0	0.0	5.9	
61	Projects < \$5 million	1.2	1.4	3.4	1.9	0.7	8.6	2.1	1.1	1.2	4.5	
62	<b>Sub-total</b>	<b>2.5</b>	<b>3.5</b>	<b>4.9</b>	<b>3.3</b>	<b>3.6</b>	<b>17.8</b>	<b>5.8</b>	<b>9.8</b>	<b>2.8</b>	<b>18.4</b>	
63	<b>Total Capital Expenditures</b>	<b>46.8</b>	<b>52.4</b>	<b>49.3</b>	<b>42.0</b>	<b>54.5</b>	<b>245.0</b>	<b>52.1</b>	<b>76.0</b>	<b>43.6</b>	<b>171.7</b>	
64												
65	<b>Rounding Adjustment</b>	(0.0)	(0.1)	-	0.0	(0.0)	(0.1)	(0.0)	-	0.0	(0.0)	
66												
67	<b>Capital Expenditures</b>	<b>\$ 46.8</b>	<b>\$ 52.5</b>	<b>\$ 49.3</b>	<b>\$ 42.0</b>	<b>\$ 54.5</b>	<b>\$ 245.1</b>	<b>\$ 52.1</b>	<b>\$ 76.0</b>	<b>\$ 43.6</b>	<b>\$ 171.7</b>	S. 15-4

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

Line No.	Description	Cross Reference	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	Prior Year Gross Contributions		\$ (41.0)	\$ (41.0)	\$ (41.0)	\$ (41.0)	\$ (41.0)	\$ (41.0)	\$ (41.0)	\$ (41.0)	
2											
3	Customer Contributions		-	-	-	-	-	-	-	-	S. 15-2
4											
5	<b>Current Year Gross Contributions</b>		<u>(41.0)</u>	<u>(41.0)</u>	<u>(41.0)</u>	<u>(41.0)</u>	<u>(41.0)</u>	<u>(41.0)</u>	<u>(41.0)</u>	<u>(41.0)</u>	
6											
7	Prior Year Accumulated Amortization		15.6	16.5	17.5	18.4	19.3	20.2	21.2	22.1	
8	Gross Amortization		0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	S. 12-1
9	<b>Current Year Accumulated Amortization</b>		<u>16.5</u>	<u>17.5</u>	<u>18.4</u>	<u>19.3</u>	<u>20.2</u>	<u>21.2</u>	<u>22.1</u>	<u>23.0</u>	
10											
11	<b>Mid Year Net Contributions</b>		<u>\$ (24.9)</u>	<u>\$ (24.0)</u>	<u>\$ (23.0)</u>	<u>\$ (22.1)</u>	<u>\$ (21.2)</u>	<u>\$ (20.3)</u>	<u>\$ (19.3)</u>	<u>\$ (18.4)</u>	S. 15-1

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

Line No.	Description	Cross Reference	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	Wastewater Operating Costs	S. 5-1	\$ 39.9	\$ 41.5	\$ 42.6	\$ 46.2	\$ 46.8	\$ 60.8	\$ 67.2	\$ 66.5	
2	Franchise Fees and Property Taxes	S. 11-1	7.2	7.6	7.8	8.4	8.9	10.0	10.7	10.9	
3	Less: Revenue Offsets	S. 13-1	(6.2)	(6.2)	(6.9)	(6.6)	(7.2)	(5.9)	(7.2)	(7.3)	
4			40.9	42.9	43.6	48.0	48.5	64.9	70.7	70.1	
5	O&M Lag Days		8.4	8.4	8.4	8.4	8.4	17.9	17.9	17.9	
6	<b>Cash Operating Expenses Working Capital</b>		0.9	1.0	1.0	1.1	1.1	3.2	3.5	3.4	
7											
8	Net Depreciation	S. 12-1	14.4	16.0	18.0	19.3	20.7	23.2	23.8	26.4	
9	Depreciation Lag Days		43.8	43.8	43.8	43.8	43.8	50.7	50.7	50.7	
10	<b>Depreciation Working Capital</b>		1.7	1.9	2.2	2.3	2.5	3.2	3.3	3.7	
11											
12	Interest Expense	S. 14-1	10.2	10.9	11.5	11.9	12.4	12.7	12.6	14.0	
13	Combined Long Term Debt Lag Days		18.3	18.3	18.3	18.3	18.3	(9.0)	(9.0)	(9.0)	
14	<b>Long Term Debt Working Capital</b>		0.5	0.5	0.6	0.6	0.6	(0.3)	(0.3)	(0.3)	
15											
16	Return on Common Equity	S. 14-1	19.2	20.0	19.2	19.4	20.9	21.7	21.9	23.9	
17	Retained Earnings Lag Days		43.8	43.8	43.8	43.8	43.8	50.7	50.7	50.7	
18	<b>Common Equity (Retained Earnings) Working Capital</b>		2.3	2.4	2.3	2.3	2.5	3.0	3.0	3.3	
19											
20	Dividends	S. 17-4						20.0	10.0	15.0	
21	Dividend Lag Days							(182.5)	(182.5)	(182.5)	
22	<b>Dividend Working Capital</b>		-	-	-	-	-	(10.0)	(5.0)	(7.5)	
23											
24	Other revenue not exempt from GST	S. 13-1						(0.5)	(0.5)	(0.5)	
25	GST Collected							(0.0)	(0.0)	(0.0)	
26	GST Collected Lag Days							5.1	5.1	5.1	
27	<b>GST Collected Working Capital</b>		-	-	-	-	-	(0.0)	(0.0)	(0.0)	
28											
29	Regulated O&M Expenses							60.8	67.2	66.5	
30	Less: Salaries and Employee Benefits	S. 5-2						(18.3)	(18.8)	(19.6)	
31	Less: EWSI and Corporate Shared Services	S. 5-1						(10.2)	(10.3)	(10.7)	
32	CAPEX Non-Labour (80%)							41.7	60.8	34.8	
33	Expenses eligible for GST Input Tax Credits							74.0	98.8	71.1	
34	GST Input Tax Credits							3.7	4.9	3.6	
35	GST ITC Lag Days							21.0	21.0	21.0	
36	<b>GST ITC Working Capital</b>		-	-	-	-	-	0.2	0.3	0.2	
37											
38	<b>Total Working Capital</b>		\$ 5.5	\$ 5.9	\$ 6.0	\$ 6.3	\$ 6.7	\$ (0.7)	\$ 4.8	\$ 2.8	S. 15-1

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

Line No.	Description	Cross Reference	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	<b>Mid-Year Balance</b>										
2	Debt Capital	S. 17-2	\$ 231.0	\$ 249.8	\$ 273.4	\$ 293.9	\$ 316.3	\$ 339.4	\$ 368.4	\$ 388.5	
3	Common Stock Equity	S. 17-4	161.0	176.9	187.9	198.0	207.1	236.9	246.4	261.4	
4			<u>\$ 392.0</u>	<u>\$ 426.7</u>	<u>\$ 461.2</u>	<u>\$ 491.9</u>	<u>\$ 523.4</u>	<u>\$ 576.4</u>	<u>\$ 614.9</u>	<u>\$ 649.9</u>	
5											
6	<b>Actual Capital Structure</b>										
7	Debt Capital		58.92%	58.53%	59.26%	59.74%	60.42%	60.13%	59.91%	59.77%	
8	Common Stock Equity		41.08%	41.47%	40.74%	40.26%	39.58%	39.87%	40.09%	40.23%	
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>	<u>100.00%</u>	
10											
11	<b>Deemed Capital Structure</b>										
12	Debt Capital		60.00%	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%	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>	<u>100.00%</u>	

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

Line No.	Description	Cross Reference	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	<b>Long-Term Debt</b>										
2	Prior year balance	S. 17-3	\$ 192.5	\$ 216.2	\$ 235.2	\$ 269.9	\$ 276.4	\$ 287.9	\$ 314.2	\$ 350.3	
3	Current year balance	S. 17-3	216.2	235.2	269.9	276.4	287.9	314.2	350.3	356.2	
2	Mid-year balance		204.3	225.7	252.6	273.2	282.2	301.1	332.2	353.3	
3											
4	<b>Short Term Debt</b>										
3	Prior year balance		31.7	20.5	27.3	13.9	26.9	40.8	36.0	36.3	
4	Current year balance		20.5	27.3	13.9	26.9	40.8	36.0	36.3	34.1	
5	Mid-year balance		26.1	23.9	20.6	20.4	33.8	38.4	36.2	35.2	
4											
5	<b>Other Long-term Liabilities</b>										
6	Prior year balance		0.7	0.3	0.1	0.3	0.3				
5	Current year balance		0.3	0.1	0.3	0.3	0.3				
6	Mid-year balance		0.5	0.2	0.2	0.3	0.3	-	-	-	
7											
6	<b>Mid-Year Debt Capital</b>		<b>\$ 231.0</b>	<b>\$ 249.8</b>	<b>\$ 273.4</b>	<b>\$ 293.9</b>	<b>\$ 316.3</b>	<b>\$ 339.4</b>	<b>\$ 368.4</b>	<b>\$ 388.5</b>	S. 17-1
7											
8	<b>Interest Expense</b>										
7	Interest on Long Term Debt	S. 17-3	\$ 9.2	\$ 10.0	\$ 10.7	\$ 11.7	\$ 11.9	\$ 12.2	\$ 13.1	\$ 14.2	
8	Interest on Short Term Debt		1.1	1.0	1.1	0.5	0.8	0.9	0.9	0.9	S. 18-1
9											
8	<b>Total Interest Expense</b>		<b>\$ 10.3</b>	<b>\$ 10.9</b>	<b>\$ 11.8</b>	<b>\$ 12.2</b>	<b>\$ 12.7</b>	<b>\$ 13.2</b>	<b>\$ 14.0</b>	<b>\$ 15.1</b>	
9											
10	<b>Embedded Cost of Debt</b>		<b>4.46%</b>	<b>4.38%</b>	<b>4.32%</b>	<b>4.16%</b>	<b>4.02%</b>	<b>3.88%</b>	<b>3.80%</b>	<b>3.89%</b>	S. 14-1

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

Line No.	Description	Issue Date	Maturity Date	Principal Issued	Interest Rate	Principal Outstanding								Interest Expense						Cross Reference			
						2017 Actual	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	2017 Actual	2018 Actual	2019 Actual	2020 Forecast	2021 Forecast	2022 Forecast		2023 Forecast	2024 Forecast	
1	<b>Intercompany Loans from EPCOR Utilities Inc.</b>																						
2	IC-EUI-8B-0048	01-12-11	01-12-31	\$ 20.0	4.88%	\$ 15.9	\$ 15.1	\$ 14.2	\$ 13.3	\$ 12.4	\$ 11.4	\$ 10.3	\$ 9.3	\$ 0.8	\$ 0.8	\$ 0.7	\$ 0.7	\$ 0.6	\$ 0.6	\$ 0.5	\$ 0.5		
3	IC-EUI-8B-0071	01-08-12	01-08-42	\$ 20.0	4.62%	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	
4	IC-EUI-8B-0076	01-12-13	01-12-43	\$ 35.0	4.73%	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	
5	IC-EUI-8B-0078	01-12-14	01-12-44	\$ 20.0	4.12%	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	
6	IC-EUI-8B-2015	01-12-15	01-12-45	\$ 12.0	4.41%	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	
7	IC-EUI-8B-2016	01-12-16	01-12-46	\$ 25.0	4.01%	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	
8	IC-EUI-8B-2017	01-12-17	01-12-47	\$ 30.0	4.20%	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	0.1	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3
9	IC-EUI-8B-2018	01-12-18	01-12-48	\$ 25.0	4.16%	-	25.0	25.0	25.0	25.0	25.0	25.0	25.0	-	0.2	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
10	Converted to Interco note	01-12-18	01-12-34	\$ 53.2	5.00%	-	53.2	48.7	46.1	43.5	40.8	38.0	34.9	-	-	2.6	2.5	2.4	2.3	2.1	2.0		
11	IC-EUI-8B-2019	01-12-19	01-12-49	\$ 40.0	3.17%	-	-	40.0	40.0	40.0	40.0	40.0	40.0	-	-	0.1	1.3	1.3	1.3	1.3	1.3	1.3	
12	IC-EUI-8B-2020	01-12-20	01-12-50	\$ 10.0	3.19%	-	-	-	10.0	10.0	10.0	10.0	10.0	-	-	-	0.0	0.3	0.3	0.3	0.3	0.3	
13	IC-EUI-8B-2021	01-12-21	01-12-51	\$ 15.0	3.10%	-	-	-	-	15.0	15.0	15.0	15.0	-	-	-	-	0.0	0.5	0.5	0.5	0.5	
14	IC-EUI-8B-2022	01-12-22	01-12-52	\$ 30.0	3.50%	-	-	-	-	-	30.0	30.0	30.0	-	-	-	-	-	0.1	1.1	1.1	1.1	
15	IC-EUI-8B-2023	01-12-23	01-12-53	\$ 40.0	3.50%	-	-	-	-	-	-	40.0	40.0	-	-	-	-	-	-	0.1	1.4	1.4	
16	IC-EUI-8B-2024	01-12-24	01-12-54	\$ 10.0	3.50%	-	-	-	-	-	-	-	10.0	-	-	-	-	-	-	-	-	0.0	
17	<b>Total Intercompany Loans from EPCOR Utilities Inc.</b>					<b>157.9</b>	<b>235.2</b>	<b>269.9</b>	<b>276.4</b>	<b>287.9</b>	<b>314.2</b>	<b>350.3</b>	<b>356.2</b>	<b>5.8</b>	<b>7.2</b>	<b>10.7</b>	<b>11.7</b>	<b>11.9</b>	<b>12.2</b>	<b>13.1</b>	<b>14.2</b>	<b>S. 18-1</b>	
18																							
19	<b>City of Edmonton Debentures (Converted to Interco note)</b>					<b>58.3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3.4</b>	<b>2.8</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>S. 18-1</b>
20																							
21	<b>Total Long Term Debt</b>					<b>\$ 216.2</b>	<b>\$ 235.2</b>	<b>\$ 269.9</b>	<b>\$ 276.4</b>	<b>\$ 287.9</b>	<b>\$ 314.2</b>	<b>\$ 350.3</b>	<b>\$ 356.2</b>	<b>\$ 9.2</b>	<b>\$ 10.0</b>	<b>\$ 10.7</b>	<b>\$ 11.7</b>	<b>\$ 11.9</b>	<b>\$ 12.2</b>	<b>\$ 13.1</b>	<b>\$ 14.2</b>	<b>S. 17-2</b>	

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

Line No.	Description	Cross Reference	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	<b>Common Share Capital</b>										
2	Prior year balance		\$ 80.0	\$ 80.0	\$ 80.0	\$ 80.0	\$ 80.0	\$ 80.0	\$ 104.0	\$ 104.0	
3	Adjustment for transfer of Biosolids		-	-	-	-	-	24.0	-	-	
4	Prior Year Balance, Adjusted		80.0	80.0	80.0	80.0	80.0	104.0	104.0	104.0	
5	Issue of Share Capital		-	-	-	-	-	-	-	-	
6	Current year balance		80.0	80.0	80.0	80.0	80.0	104.0	104.0	104.0	
7	Mid-Year balance		80.0	80.0	80.0	80.0	80.0	104.0	104.0	104.0	
8											
9	<b>Retained Earnings</b>										
10	Prior year balance		70.8	91.3	102.5	113.3	122.7	131.5	134.4	150.6	
11	Net Income <sup>1</sup>		20.5	21.2	20.7	19.4	23.8	22.9	26.2	28.8	
12	Dividends		-	(10.0)	(10.0)	(10.0)	(15.0)	(20.0)	(10.0)	(15.0)	S. 16-1
13	Current year balance		91.3	102.5	113.3	122.7	131.5	134.4	150.6	164.4	
14	Mid-Year balance		81.1	96.9	107.9	118.0	127.1	133.0	142.5	157.5	
15											
16	<b>Mid-Year Common Equity</b>		<b>\$ 161.0</b>	<b>\$ 176.9</b>	<b>\$ 187.9</b>	<b>\$ 198.0</b>	<b>\$ 207.1</b>	<b>\$ 236.9</b>	<b>\$ 246.4</b>	<b>\$ 261.4</b>	S. 17-1
17											
18	<b><sup>1</sup>Reconciliation of Regulated Return on Equity to Net Income</b>										
19	Regulated Return on Equity	S. 14-1	\$ 19.2	\$ 20.0	\$ 19.2	\$ 18.9	\$ 22.9	\$ 21.7	\$ 21.9	\$ 23.9	
20	Reconciling items										
21	Corporate Disallowances		(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	
22	Gains and losses on disposal of PP&E		(0.0)	(0.4)	-	-	-	-	-	-	
23	Regulated return on debt financed portion of rate base greater than actual interest expense		(0.1)	(0.1)	(0.3)	(0.4)	(0.3)	(0.5)	(1.4)	(1.1)	
24	AFUDC not deducted from regulated cost of debt		1.7	1.7	1.9	1.0	1.4	1.7	4.4	6.9	
25	Billed revenue greater (less) than the revenue requirement		-	-	-	-	-	(0.0)	1.4	(0.8)	
26	Total Reconciling Items		1.3	1.1	1.5	0.6	1.0	1.1	4.3	4.9	
27	<b>Net Income</b>		<b>\$ 20.5</b>	<b>\$ 21.2</b>	<b>\$ 20.7</b>	<b>\$ 19.4</b>	<b>\$ 23.8</b>	<b>\$ 22.9</b>	<b>\$ 26.2</b>	<b>\$ 28.8</b>	

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

Line No.	Affiliate and Service	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	<b>Revenues from the provision of services to the City of Edmonton</b>									
2	Wastewater Treatment Services	\$ 1.1	\$ 1.2	\$ 1.3	\$ 0.8	\$ 1.4	\$ 1.4	\$ 1.4	\$ 1.5	
3	Other Services	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
4	Total	<u>1.3</u>	<u>1.3</u>	<u>1.3</u>	<u>0.8</u>	<u>1.4</u>	<u>1.4</u>	<u>1.4</u>	<u>1.5</u>	
5										
6	<b>Services provided by (recovered from):</b>									
7	<b>City of Edmonton</b>									
8	Franchise Fees	6.6	7.0	7.2	7.8	8.3	9.3	9.9	10.2	S. 11-1
9	Property Taxes	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.7	S. 11-1
10	Interest on Long Term Debt	3.4	2.8	-	-	-	-	-	-	S. 17-3
11	Regulatory Services	0.7	-	-	-	-	0.2	0.1	0.2	
12	Biosolids contractor costs	-	-	4.6	0.4	0.4	0.4	0.4	0.4	
13	Other Services	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	
14	Total	<u>11.4</u>	<u>10.6</u>	<u>12.6</u>	<u>9.0</u>	<u>9.6</u>	<u>10.8</u>	<u>11.4</u>	<u>11.8</u>	
15	<b>EPCOR Utilities Inc.</b>									
16	Corporate Shared Service Costs	4.0	3.8	4.0	4.4	5.2	5.2	5.3	5.4	S. 10-1
17	Interest on Intercompany Loans	5.8	7.2	10.7	11.7	11.9	12.2	13.1	14.2	S. 17-3
18	Interest on Short-term debt	1.1	1.0	1.1	0.5	0.8	0.9	0.9	0.9	S. 17-2
19	Other Services	-	-	0.1	0.2	0.1	0.1	0.1	0.1	
20	Total	<u>10.9</u>	<u>11.9</u>	<u>15.9</u>	<u>16.7</u>	<u>17.9</u>	<u>18.5</u>	<u>19.4</u>	<u>20.6</u>	
21	<b>EPCOR Technologies Inc.</b>									
22	Hydrovac Charges	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	
23	Total	<u>0.1</u>	<u>0.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	
24	<b>EPCOR Energy Alberta LP</b>									
25	Billing and Collection Services	2.9	2.8	2.9	3.1	2.9	3.0	3.0	3.1	
26	Total	<u>2.9</u>	<u>2.8</u>	<u>2.9</u>	<u>3.1</u>	<u>2.9</u>	<u>3.0</u>	<u>3.0</u>	<u>3.1</u>	



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

Line No.	Affiliate and Service	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
27	<b>EPCOR Water Services Inc.</b>									
28	Water Shared Services	2.8	2.7	2.9	3.1	3.1	3.3	3.3	3.4	S. 9-2
29	Meter Reading Services	2.1	2.4	2.4	2.5	2.5	2.8	2.7	2.4	S. 8-1
30	Water purchases	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.5	S. 6-1
31	Regulatory Services provided by Drainage Services	0.4	1.4	1.4	1.5	1.7	1.7	1.7	1.8	S. 8-1
32	Project engineering cost recoveries from Drainage Services	(0.8)	(0.3)	-	-	-	-	-	-	
33	Laboratory services cost recoveries from Drainage Services	(0.1)	(0.3)	(0.4)	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)	
34	Total	<u>4.7</u>	<u>6.3</u>	<u>6.8</u>	<u>7.2</u>	<u>7.4</u>	<u>7.9</u>	<u>7.8</u>	<u>7.6</u>	
35	<b>Expenditures on capital projects arising from services provided by:</b>									
36	City of Edmonton		0.0	0.0	0.1	0.0	0.0	0.0	0.0	
37	EPCOR Technologies Inc.		0.2	0.0	0.1	0.1	0.1	0.1	0.1	
38	EPCOR Utilities Inc.		0.2	0.1	0.0	0.1	0.1	0.1	0.1	
39	EPCOR Drainage Services		0.0	-	-	0.0	0.0	0.0	0.0	
40	Other EWSI Business Units		0.0	0.0	0.0	0.0	0.0	0.0	0.0	
41	Total	<u>-</u>	<u>0.4</u>	<u>0.2</u>	<u>0.2</u>	<u>0.3</u>	<u>0.3</u>	<u>0.3</u>	<u>0.3</u>	

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

Line No.	Description	Cross Reference	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Cross Reference
1	<b>Revenues at Existing Rates</b>										
2	Residential		\$ 50.4	\$ 53.7	\$ 55.0	\$ 62.5	\$ 66.9	\$ 63.5	\$ 64.0	\$ 64.0	
3	Multi-Residential		14.8	15.6	16.4	18.2	19.2	18.5	18.5	18.4	
4	Commercial		19.4	20.5	20.8	17.3	18.3	19.5	20.5	21.1	
5	Overstrength Surcharges		3.8	3.6	3.7	4.3	4.5	4.5	4.5	4.5	
6	Total Revenues at Existing Rates		88.4	93.4	95.9	102.4	108.9	106.0	107.5	108.0	
7											
8	<b>Revenue Requirement by Customer Class</b>										
9	Residential		50.4	53.7	55.0	62.5	66.9				
10	Multi-Residential		14.8	15.6	16.4	18.2	19.2				
11	Commercial		19.4	20.5	20.8	17.3	18.3				
12	Overstrength Surcharges		3.8	3.6	3.7	4.3	4.5				
13	Total Revenue Requirement		88.4	93.4	95.9	102.4	108.9	122.6	128.9	134.5	
14											
15	<b>Surplus(Shortfall) by Customer Class</b>										
16	Residential		-	-	-	-	-				
17	Multi-Residential		-	-	-	-	-				
18	Commercial		-	-	-	-	-				
19	Overstrength Surcharges		-	-	-	-	-				
20	Total Shortfall		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16.6	\$ 21.4	\$ 26.5	

**EPCOR Water Services Inc.**  
**Minimum Filing Requirements for Wastewater Treatment**  
**Current and Proposed Rates for Wastewater Treatment**

Line No.	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
1	<b>Fixed Monthly Service Charge</b>	\$ 4.36	\$ 4.29	\$ 4.53	\$ 4.83	\$ 5.09	\$ 6.25	\$ 6.22	\$ 6.34
2									
3	<b>Consumption Charge (per m<sup>3</sup>)</b>								
4	<b>Residential</b>								
5	All consumption	\$ 0.8344	\$ 0.8798	\$ 0.9277	\$ 0.9838	\$ 1.0349	\$ 1.2391	\$ 1.2631	\$ 1.2875
6									
7	<b>Multi-Residential</b>								
8	All consumption	\$ 0.8344	\$ 0.8798	\$ 0.9277	\$ 0.9838	\$ 1.0349	\$ 1.2391	\$ 1.2631	\$ 1.2875
9									
10	<b>Commercial</b>								
11	0 - 10,000 m <sup>3</sup>	\$ 0.8344	\$ 0.8798	\$ 0.9277	\$ 0.9838	\$ 1.0349	\$ 1.2391	\$ 1.2631	\$ 1.2875
12	10,000.1 - 100,000 m <sup>3</sup>	\$ 0.6455	\$ 0.6806	\$ 0.7177	\$ 0.7610	\$ 0.8006	\$ 0.9586	\$ 0.9771	\$ 0.9960
13	Over 100,000 m <sup>3</sup>	\$ 0.3368	\$ 0.3552	\$ 0.3745	\$ 0.3971	\$ 0.4178	\$ 0.5002	\$ 0.5099	\$ 0.5197
14									
15	<b>Wastewater Overstrength Surcharge</b>								
16	Biochemical Oxygen Demand (BOD) >300 mg/L	\$ 0.5227	\$ 0.5507	\$ 0.5807	\$ 0.6158	\$ 0.6478	\$ 0.7779	\$ 0.7930	\$ 0.8083
17	Chemical Oxygen Demand (COD) >600 mg/L *	\$ 0.5227	\$ 0.5507	\$ 0.5807	\$ 0.6158	\$ 0.6478	\$ 0.7779	\$ 0.7930	\$ 0.8083
18	Oil and grease >100 mg/L	\$ 0.4571	\$ 0.4815	\$ 0.5077	\$ 0.5383	\$ 0.5663	\$ 0.6801	\$ 0.6932	\$ 0.7066
19	Phosphorous >10mg/L	\$ 4.3494	\$ 4.5823	\$ 4.8321	\$ 5.1239	\$ 5.3900	\$ 6.4728	\$ 6.5980	\$ 6.7256
20	Suspended solids >300 mg/L	\$ 0.4744	\$ 0.4998	\$ 0.5270	\$ 0.5589	\$ 0.5880	\$ 0.7061	\$ 0.7198	\$ 0.7337
21	Total Kjeldahl nitrogen (TKN) >50 mg/L	\$ 1.1101	\$ 1.1696	\$ 1.2334	\$ 1.3079	\$ 1.3758	\$ 1.6522	\$ 1.6842	\$ 1.7168
22									
23	<b>Wastewater Additional Overstrength Surcharge</b>								
24	Biochemical Oxygen Demand (BOD) >3000 mg/L	\$ 0.5227	\$ 0.5507	\$ 0.5807	\$ 0.6158	\$ 0.6478	\$ 0.7779	\$ 0.7930	\$ 0.8083
25	Chemical Oxygen Demand (COD) >6000 mg/L *	\$ 0.5227	\$ 0.5507	\$ 0.5807	\$ 0.6158	\$ 0.6478	\$ 0.7779	\$ 0.7930	\$ 0.8083
26	Oil and grease >400 mg/L	\$ 0.4571	\$ 0.4815	\$ 0.5077	\$ 0.5383	\$ 0.5663	\$ 0.6801	\$ 0.6932	\$ 0.7066
27	Phosphorous >75mg/L	\$ 4.3494	\$ 4.5823	\$ 4.8321	\$ 5.1239	\$ 5.3900	\$ 6.4728	\$ 6.5980	\$ 6.7256
28	Suspended solids >3000 mg/L	\$ 0.4744	\$ 0.4998	\$ 0.5270	\$ 0.5589	\$ 0.5880	\$ 0.7061	\$ 0.7198	\$ 0.7337
29	Total Kjeldahl nitrogen (TKN) >200 mg/L	\$ 1.1101	\$ 1.1696	\$ 1.2334	\$ 1.3079	\$ 1.3758	\$ 1.6522	\$ 1.6842	\$ 1.7168

**EPCOR Water Services Inc.**  
**Minimum Filing Requirements for Wastewater Treatment**  
**Proposed Special Rate Adjustments for Wastewater Treatment**

Line No.	Description	Rebasing			90 Day Deferral	
		2022	2023	2024	2022	2023
1	<b>Fixed Monthly Service Charge</b>	\$ 0.9026	\$ (0.0047)	\$ (0.0046)	\$ 0.1547	\$ (0.1555)
2						
3	<b>Consumption Charge (per m<sup>3</sup>)</b>					
4	<b>Residential</b>					
5	All consumption	\$ 0.1834	\$ (0.0009)	\$ (0.0009)		
6						
7	<b>Multi-Residential</b>					
8	All consumption	\$ 0.1834	\$ (0.0009)	\$ (0.0009)		
9						
10	<b>Commercial</b>					
11	0 - 10,000 m <sup>3</sup>	\$ 0.1834	\$ (0.0009)	\$ (0.0009)		
12	10,000.1 - 100,000 m <sup>3</sup>	\$ 0.1419	\$ (0.0007)	\$ (0.0007)		
13	Over 100,000 m <sup>3</sup>	\$ 0.0740	\$ (0.0004)	\$ (0.0004)		
14						
15	<b>Wastewater Overstrength Surcharge</b>					
16	Biochemical Oxygen Demand (BOD) >300 mg/L	\$ 0.1148	\$ (0.0006)	\$ (0.0006)		
17	Chemical Oxygen Demand (COD) >600 mg/L *	\$ 0.1148	\$ (0.0006)	\$ (0.0006)		
18	Oil and grease >100 mg/L	\$ 0.1004	\$ (0.0005)	\$ (0.0005)		
19	Phosphorous >10mg/L	\$ 0.9553	\$ (0.0048)	\$ (0.0049)		
20	Suspended solids >300 mg/L	\$ 0.1042	\$ (0.0005)	\$ (0.0005)		
21	Total Kjeldahl nitrogen (TKN) >50 mg/L	\$ 0.2438	\$ (0.0012)	\$ (0.0013)		
22						
23	<b>Wastewater Additional Overstrength Surcharge</b>					
24	Biochemical Oxygen Demand (BOD) >3000 mg/L	\$ 0.1148	\$ (0.0006)	\$ (0.0006)		
25	Chemical Oxygen Demand (COD) >6000 mg/L *	\$ 0.1148	\$ (0.0006)	\$ (0.0006)		
26	Oil and grease >400 mg/L	\$ 0.1004	\$ (0.0005)	\$ (0.0005)		
27	Phosphorous >75mg/L	\$ 0.9553	\$ (0.0048)	\$ (0.0049)		
28	Suspended solids >3000 mg/L	\$ 0.1042	\$ (0.0005)	\$ (0.0005)		
29	Total Kjeldahl nitrogen (TKN) >200 mg/L	\$ 0.2438	\$ (0.0012)	\$ (0.0013)		