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November 23, 2016

British Columbia Utilities Commission
6th Floor, 900 Howe Street
Vancouver, BC
V6Z 2N3

Attention: Ms. Laurel Ross, Acting Commission Secretary and Director

Dear Ms. Ross:

Re: FortisBC Energy Inc. (FEI)

Fort Nelson Service Area 2017 and 2018 Revenue Requirements and Rates Application (the Application)

British Columbia Utilities Commission (the Commission) Order G-162-16 Rates and Finalized Financial Schedules Compliance Filing

On November 9, 2016 the Commission issued Order G-162-16 and the accompanying Decision (the Decision), setting out the approval for permanent 2017 and 2018 delivery rates for the Fort Nelson Service Area (FEFN). Order G-162-16 approved a delivery rate increase of 6.86 percent effective January 1, 2017 and an additional delivery rate increase of 6.94 percent effective January 1, 2018. Order G-162-16 directed FEI to file as a compliance filing the finalized financial schedules by January 8, 2016.

In this Compliance Filing, FEI has identified one item that results in changes to the approved 2017 and 2018 delivery rates from those shown in Order G-162-16.

As provided in the response to BCUC IR 1.5.1, FEI agreed to update the shared service fee amounts charged by FEI to FEFN for both 2017 and 2018 once the final FEI O&M forecast for 2017 was available. While FEI will not know the final approved O&M amount until a decision is received on the FEI Annual Review of 2017 Rates, FEI has updated the calculation in BCUC IR 1.5.1 using the amounts included in the October 5, 2016 Evidentiary Update to the FEI Annual Review of 2017 Rates application. The change results in a decrease to the FEFN 2017 revenue requirement of \$6 thousand in 2017 and a further \$2 thousand decrease in 2018. To the extent the final approved 2017 FEI O&M is different than the amount included in the Evidentiary Update, FEI will calculate the impact of the difference to FEFN's shared service fee from FEI and include the amount in the 2017 Revenue Deficiency deferral account.

FEI has re-calculated the 2017 and 2018 Fort Nelson delivery rate changes to smooth the impact of the change above over the two year test period. The change results in amended

requested delivery rate increases of 6.68 percent in 2017 and an additional delivery rate increase of 6.66 percent in 2018.

Revised financial schedules reflecting the Decision are included as Appendix A to this filing. In addition, FEI has included Tariff Continuities and Bill Impacts reflecting the permanent delivery component of rates as Appendix B. Due to the amended delivery rate increases resulting from this compliance filing as compared to those approved in Order G-162-16, FEI has provide a draft form of order sought in Appendix C.

If further information is required, please contact the undersigned.

Sincerely,

FORTISBC ENERGY INC.

Original signed:

Diane Roy

Attachments

cc (email only): Registered Parties

Appendix A

REVISED FINANCIAL SCHEDULES

**SUMMARY OF RATE CHANGE
FOR THE YEARS ENDING DECEMBER 31, 2017 and 2018
(\$millions)**

Line No.	Particulars	2017 Forecast		2018 Forecast		Cumulative		Cross Reference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	VOLUME/REVENUE RELATED							
2	Customer Growth and Volume	\$ 0.278		\$ 0.033		\$ 0.311		
3	Change in Other Revenue	(0.006)	0.272	0.000	0.033	(0.006)	0.305	
4								
5	O&M CHANGES							
6	Gross O&M Change	0.014		0.021		0.035		
7	Capitalized Overhead Change	(0.002)	0.012	(0.002)	0.019	(0.004)	0.031	
8								
9	DEPRECIATION EXPENSE							
10	Depreciation Rate Change (Depr Study)	(0.042)		(0.002)		(0.044)		
11	Depreciation from Net Additions	(0.018)		0.006		(0.01)		
12	Plant Depreciation		(0.060)		0.004		(0.056)	
13								
14	AMORTIZATION EXPENSE							
15	CIAC Rate Change (Depr Study)	0.008		0.000		0.008		
16	CIAC from Net Additions	0.000		0.000		0.000		
17	CIAC	0.008		0.000		0.008		
18	Net Salvage Rate Change (Depr Study)	0.036		0.000		0.036		
19	Deferrals	0.049	0.093	(0.154)	(0.154)	(0.11)	(0.061)	
20								
21	FINANCING AND RETURN ON EQUITY							
22	Financing Rate Changes	(0.050)		0.007		(0.043)		
23	Financing Ratio Changes	0.014		(0.002)		0.012		
24	Rate Base Growth	0.012	(0.024)	0.004	0.009	0.016	(0.015)	
25								
26	TAX EXPENSE							
27	Property and Other Taxes	0.002		(0.002)		0.000		
28	Other Income Taxes Changes	0.000	0.002	(0.057)	(0.059)	(0.057)	(0.057)	
29								
30	DEFERRED 2017 REVENUE DEFICIENCY		(0.146)		0.292		0.146	
31								
32	Revenue Deficiency (Surplus)	\$ 0.149		\$ 0.144		\$ 0.293		Schedule 21 & 22, Line 11, Column 4
33								
34	Margin @ Existing Rates		2.229		(0.033)	2.196		Schedule 21 & 22, Line 15, Column 3
35	Rate Change		6.68%			13.34%		

**UTILITY RATE BASE
FOR THE YEAR ENDING DECEMBER 31, 2017
(\$000s)**

Line No.	Particulars (1)	2016 Approved (2)	2017 at Revised Rates (3)	Change (4)	Cross Reference (5)
1	Plant in Service, Beginning	\$ 15,180	\$ 15,423	\$ 243	Schedule 5.2, Line 29, Column 3
2	Net Additions	251	495	244	Schedule 5.2, Line 29, Column 4+5+6
3	Plant in Service, Ending	15,431	15,918	487	
4					
5	Accumulated Depreciation Beginning	\$ (3,819)	\$ (4,114)	\$ (295)	Schedule 7.2, Line 29, Column 5
6	Net Additions	(345)	(307)	38	Schedule 7.2, Line 29, Column 6+7
7	Accumulated Depreciation Ending	(4,164)	(4,421)	(257)	
8					
9	CIAC, Beginning	\$ (1,319)	\$ (1,326)	\$ (7)	Schedule 9, Line 4, Column 2
10	Net Additions	-	-	-	Schedule 9, Line 4, Column 5+6
11	CIAC, Ending	(1,319)	(1,326)	(7)	
12					
13	Accumulated Amortization Beginning - CIAC	\$ 664	\$ 702	\$ 38	Schedule 9, Line 9, Column 2
14	Net Additions	36	28	(8)	Schedule 9, Line 9, Column 5+6
15	Accumulated Amortization Ending - CIAC	700	730	30	
16					
17	Net Plant in Service, Mid-Year	\$ 10,677	\$ 10,793	\$ 116	
18					
19	Capital Work in Progress, No AFUDC	\$ 35	\$ 35	\$ -	
20	Unamortized Deferred Charges	242	297	55	Schedule 13.1, Line 15, Column 10
21	Working Capital	43	51	8	Schedule 17, Line 11, Column 3
22					
23	Mid-Year Utility Rate Base	\$ 10,997	\$ 11,176	\$ 179	

**UTILITY RATE BASE
FOR THE YEAR ENDING DECEMBER 31, 2018
(\$000s)**

Line No.	Particulars (1)	2017 Forecast (2)	2018 at Revised Rates (3)	Change (4)	Cross Reference (5)
1	Plant in Service, Beginning	\$ 15,423	\$ 15,918	\$ 495	Schedule 6.2, Line 29, Column 3
2	Net Additions	495	463	(32)	Schedule 6.2, Line 29, Column 4+5+6
3	Plant in Service, Ending	15,918	16,381	463	
4					
5	Accumulated Depreciation Beginning	\$ (4,114)	\$ (4,421)	\$ (307)	Schedule 8.2, Line 29, Column 5
6	Net Additions	(307)	(256)	51	Schedule 8.2, Line 29, Column 6+7
7	Accumulated Depreciation Ending	(4,421)	(4,677)	(256)	
8					
9	CIAC, Beginning	\$ (1,326)	\$ (1,326)	\$ -	Schedule 10, Line 4, Column 2
10	Net Additions	-	-	-	Schedule 10, Line 4, Column 5+6
11	CIAC, Ending	(1,326)	(1,326)	-	
12					
13	Accumulated Amortization Beginning - CIAC	\$ 702	\$ 730	\$ 28	Schedule 10, Line 9, Column 2
14	Net Additions	28	28	-	Schedule 10, Line 9, Column 5+6
15	Accumulated Amortization Ending - CIAC	730	758	28	
16					
17	Net Plant in Service, Mid-Year	\$ 10,793	\$ 11,019	\$ 226	
18					
19	Capital Work in Progress, No AFUDC	\$ 35	\$ 35	\$ -	
20	Unamortized Deferred Charges	297	126	(171)	Schedule 14.1, Line 15, Column 10
21	Working Capital	51	48	(3)	Schedule 18, Line 11, Column 3
22					
23	Mid-Year Utility Rate Base	\$ 11,176	\$ 11,228	\$ 52	

**CAPITAL EXPENDITURES TO PLANT RECONCILIATION
FOR THE YEARS ENDING DECEMBER 31, 2017 and 2018
(\$000s)**

Line No.	Particulars (1)	2017 Forecast (2)	2018 Forecast (3)	Cross Reference (4)
1	CAPEX			
2				
3	Total Regular Capital Expenditures	\$ 478	\$ 499	
4				
5	Total Special Projects and CPCNs	\$ -	\$ -	
6				
7	Total Capital Expenditures	\$ 478	\$ 499	
8				
9				
10	RECONCILIATION OF CAPITAL EXPENDITURES TO PLANT			
11				
12	Regular Capital Expenditures	\$ 478	\$ 499	
13	Add - Capitalized Overheads	122	124	Schedule 29, Line 22, Column 5 & 6
14	Add - AFUDC	-	-	
15	Gross Capital Expenditures	600	623	
16	Change in Work in Progress	-	-	
17	Total Additions to Plant - Regular Capital	\$ 600	\$ 623	
18				
19	Special Projects and CPCNs	\$ -	\$ -	
20	Total Additions to Plant - CPCNs	\$ -	\$ -	
21				
22	Grand Total Additions to Plant	\$ 600	\$ 623	

**PLANT IN SERVICE CONTINUITY SCHEDULE
FOR THE YEAR ENDING DECEMBER 31, 2017
(\$000s)**

Schedule 5

Line No.	Account	Particulars	12/31/2016	CPCN's	Additions	Retirements	12/31/2017	Cross Reference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1		INTANGIBLE PLANT						
2	117-00	Utility Plant Acquisition Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	
3	175-10	Unamortized Conversion Expense	-	-	-	-	-	
4	178-00	Organization Expense	-	-	-	-	-	
5	179-01	Other Deferred Charges	-	-	-	-	-	
6	401-01	Franchise and Consents	-	-	-	-	-	
7	402-11	Utility Plant Acquisition Adjustment	-	-	-	-	-	
8	402-03	Other Intangible Plant	-	-	-	-	-	
9	431-01	Mfg'd Gas Land Rights	-	-	-	-	-	
10	461-01	Transmission Land Rights	78	-	-	-	78	
11	471-01	Distribution Land Rights	20	-	-	-	20	
12	402-01	Application Software - 12.5%	364	-	23	(11)	376	
13	402-02	Application Software - 20%	39	-	23	(31)	31	
14			<u>\$ 501</u>	<u>\$ -</u>	<u>\$ 46</u>	<u>\$ (42)</u>	<u>\$ 505</u>	
15								
16		MANUFACTURED GAS / LOCAL STORAGE						
17	430-00	Manufact'd Gas - Land	\$ -	\$ -	\$ -	\$ -	\$ -	
18	431-00	Manufact'd Gas - Land Rights	-	-	-	-	-	
19	432-00	Manufact'd Gas - Struct. & Improvements	-	-	-	-	-	
20	433-00	Manufact'd Gas - Equipment	-	-	-	-	-	
21	434-00	Manufact'd Gas - Gas Holders	-	-	-	-	-	
22	436-00	Manufact'd Gas - Compressor Equipment	-	-	-	-	-	
23	437-00	Manufact'd Gas - Measuring & Regulating Equipment	-	-	-	-	-	
24	443	Gas Holders - Storage (non-Tilbury, non-Mt. Hayes)	-	-	-	-	-	
25			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**PLANT IN SERVICE CONTINUITY SCHEDULE
FOR THE YEAR ENDING DECEMBER 31, 2017
(\$000s)**

Schedule 5.1

Line No.	Account	Particulars	12/31/2016	CPCN's	Additions	Retirements	12/31/2017	Cross Reference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1		TRANSMISSION PLANT						
2	460-00	Land in Fee Simple	\$ -	\$ -	\$ -	\$ -	\$ -	
3	461-00	Transmission Land Rights	-	-	-	-	-	
4	462-00	Compressor Structures	-	-	-	-	-	
5	463-00	Measuring Structures	10	-	-	-	10	
6	464-00	Other Structures & Improvements	-	-	-	-	-	
7	465-00	Mains	5,619	-	99	-	5,718	
8	465-20	Mains - INSPECTION	-	-	-	-	-	
9	466-00	Compressor Equipment	-	-	-	-	-	
10	466-10	Compressor Equipment - OVERHAUL	-	-	-	-	-	
11	467-10	Measuring & Regulating Equipment	670	-	-	-	670	
12	467-20	Telemetry	6	-	-	-	6	
13	468-00	Communication Structures & Equipment	-	-	-	-	-	
14			<u>\$ 6,305</u>	<u>\$ -</u>	<u>\$ 99</u>	<u>\$ -</u>	<u>\$ 6,404</u>	
15								
16		DISTRIBUTION PLANT						
17	470-00	Land in Fee Simple	\$ -	\$ -	\$ -	\$ -	\$ -	
18	471-00	Distribution Land Rights	-	-	-	-	-	
19	472-00	Structures & Improvements	273	-	-	-	273	
20	473-00	Services	2,426	-	63	(4)	2,485	
21	474-00	House Regulators & Meter Installations	518	-	-	(5)	513	
22	474-02	Meters/Regulators Installations	116	-	-	-	116	
23	475-00	Mains	2,412	-	262	-	2,674	
24	476-00	Compressor Equipment	-	-	-	-	-	
25	477-10	Measuring & Regulating Equipment	1,556	-	80	-	1,636	
26	477-20	Telemetry	214	-	-	-	214	
27	478-10	Meters	13	-	-	-	13	
28	478-20	Instruments	-	-	-	-	-	
29	479-00	Other Distribution Equipment	-	-	-	-	-	
30			<u>\$ 7,528</u>	<u>\$ -</u>	<u>\$ 405</u>	<u>\$ (9)</u>	<u>\$ 7,924</u>	

**PLANT IN SERVICE CONTINUITY SCHEDULE
FOR THE YEAR ENDING DECEMBER 31, 2017
(\$000s)**

Schedule 5.2

Line No.	Account	Particulars	12/31/2016	CPCN's	Additions	Retirements	12/31/2017	Cross Reference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1		GENERAL PLANT & EQUIPMENT						
2	480-00	Land in Fee Simple	\$ 1	\$ -	\$ -	\$ -	\$ 1	
3	481-00	Land Rights	-	-	-	-	-	
4	482-10	Frame Buildings	250	-	-	-	250	
5	482-20	Masonry Buildings	553	-	-	-	553	
6	482-30	Leasehold Improvement	-	-	-	-	-	
7	483-30	GP Office Equipment	6	-	20	-	26	
8	483-40	GP Furniture	1	-	-	-	1	
9	483-10	GP Computer Hardware	163	-	20	(41)	142	
10	483-20	GP Computer Software	21	-	-	(4)	17	
11	483-21	GP Computer Software	-	-	-	-	-	
12	483-22	GP Computer Software	-	-	-	-	-	
13	484-00	Vehicles	29	-	10	-	39	
14	484-10	Vehicles - Leased	-	-	-	-	-	
15	485-10	Heavy Work Equipment	-	-	-	-	-	
16	485-20	Heavy Mobile Equipment	-	-	-	-	-	
17	486-00	Small Tools & Equipment	42	-	-	(9)	33	
18	487-20	Equipment on Customer's Premises	-	-	-	-	-	
19	487	VRA Compressor Installation Costs	-	-	-	-	-	
20	488-10	Telephone	23	-	-	-	23	
21	488-20	Radio	-	-	-	-	-	
22	489-00	Other General Equipment	-	-	-	-	-	
23			<u>\$ 1,089</u>	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ (54)</u>	<u>\$ 1,085</u>	
24								
25		UNCLASSIFIED PLANT						
26	499-00	Plant Suspense	-	-	-	-	-	
27			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
28								
29		Total Plant in Service	<u>\$ 15,423</u>	<u>\$ -</u>	<u>\$ 600</u>	<u>\$ (105)</u>	<u>\$ 15,918</u>	
30								
31		Cross Reference		Schedule 4, Line 20, Column 2	Schedule 4, Line 17, Column 2			

**PLANT IN SERVICE CONTINUITY SCHEDULE
FOR THE YEAR ENDING DECEMBER 31, 2018
(\$000s)**

Line No.	Account	Particulars	12/31/2017	CPCN's	Additions	Retirements	12/31/2018	Cross Reference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1		INTANGIBLE PLANT						
2	117-00	Utility Plant Acquisition Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	
3	175-10	Unamortized Conversion Expense	-	-	-	-	-	
4	178-00	Organization Expense	-	-	-	-	-	
5	179-01	Other Deferred Charges	-	-	-	-	-	
6	401-01	Franchise and Consents	-	-	-	-	-	
7	402-11	Utility Plant Acquisition Adjustment	-	-	-	-	-	
8	402-03	Other Intangible Plant	-	-	-	-	-	
9	431-01	Mfg'd Gas Land Rights	-	-	-	-	-	
10	461-01	Transmission Land Rights	78	-	-	-	78	
11	471-01	Distribution Land Rights	20	-	-	-	20	
12	402-01	Application Software - 12.5%	376	-	23	(36)	363	
13	402-02	Application Software - 20%	31	-	23	(8)	46	
14			<u>\$ 505</u>	<u>\$ -</u>	<u>\$ 46</u>	<u>\$ (44)</u>	<u>\$ 507</u>	
15								
16		MANUFACTURED GAS / LOCAL STORAGE						
17	430-00	Manufact'd Gas - Land	\$ -	\$ -	\$ -	\$ -	\$ -	
18	431-00	Manufact'd Gas - Land Rights	-	-	-	-	-	
19	432-00	Manufact'd Gas - Struct. & Improvements	-	-	-	-	-	
20	433-00	Manufact'd Gas - Equipment	-	-	-	-	-	
21	434-00	Manufact'd Gas - Gas Holders	-	-	-	-	-	
22	436-00	Manufact'd Gas - Compressor Equipment	-	-	-	-	-	
23	437-00	Manufact'd Gas - Measuring & Regulating Equipment	-	-	-	-	-	
24	443	Gas Holders - Storage (non-Tilbury, non-Mt. Hayes)	-	-	-	-	-	
25			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**PLANT IN SERVICE CONTINUITY SCHEDULE
FOR THE YEAR ENDING DECEMBER 31, 2018
(\$000s)**

Schedule 6.1

Line No.	Account	Particulars	12/31/2017	CPCN's	Additions	Retirements	12/31/2018	Cross Reference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1		TRANSMISSION PLANT						
2	460-00	Land in Fee Simple	\$ -	\$ -	\$ -	\$ -	\$ -	
3	461-00	Transmission Land Rights	-	-	-	-	-	
4	462-00	Compressor Structures	-	-	-	-	-	
5	463-00	Measuring Structures	10	-	-	-	10	
6	464-00	Other Structures & Improvements	-	-	-	-	-	
7	465-00	Mains	5,718	-	-	-	5,718	
8	465-20	Mains - INSPECTION	-	-	-	-	-	
9	466-00	Compressor Equipment	-	-	-	-	-	
10	466-10	Compressor Equipment - OVERHAUL	-	-	-	-	-	
11	467-10	Measuring & Regulating Equipment	670	-	-	-	670	
12	467-20	Telemetry	6	-	20	-	26	
13	468-00	Communication Structures & Equipment	-	-	-	-	-	
14			<u>\$ 6,404</u>	<u>\$ -</u>	<u>\$ 20</u>	<u>\$ -</u>	<u>\$ 6,424</u>	
15								
16		DISTRIBUTION PLANT						
17	470-00	Land in Fee Simple	\$ -	\$ -	\$ -	\$ -	\$ -	
18	471-00	Distribution Land Rights	-	-	-	-	-	
19	472-00	Structures & Improvements	273	-	-	-	273	
20	473-00	Services	2,485	-	63	(4)	2,544	
21	474-00	House Regulators & Meter Installations	513	-	-	(21)	492	
22	474-02	Meters/Regulators Installations	116	-	-	-	116	
23	475-00	Mains	2,674	-	424	-	3,098	
24	476-00	Compressor Equipment	-	-	-	-	-	
25	477-10	Measuring & Regulating Equipment	1,636	-	20	-	1,656	
26	477-20	Telemetry	214	-	-	-	214	
27	478-10	Meters	13	-	-	-	13	
28	478-20	Instruments	-	-	-	-	-	
29	479-00	Other Distribution Equipment	-	-	-	-	-	
30			<u>\$ 7,924</u>	<u>\$ -</u>	<u>\$ 507</u>	<u>\$ (25)</u>	<u>\$ 8,406</u>	

**PLANT IN SERVICE CONTINUITY SCHEDULE
FOR THE YEAR ENDING DECEMBER 31, 2018
(\$000s)**

Schedule 6.2

Line No.	Account	Particulars	12/31/2017	CPCN's	Additions	Retirements	12/31/2018	Cross Reference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1		GENERAL PLANT & EQUIPMENT						
2	480-00	Land in Fee Simple	\$ 1	\$ -	\$ -	\$ -	\$ 1	
3	481-00	Land Rights	-	-	-	-	-	
4	482-10	Frame Buildings	250	-	-	-	250	
5	482-20	Masonry Buildings	553	-	-	-	553	
6	482-30	Leasehold Improvement	-	-	-	-	-	
7	483-30	GP Office Equipment	26	-	20	-	46	
8	483-40	GP Furniture	1	-	-	-	1	
9	483-10	GP Computer Hardware	142	-	20	(54)	108	
10	483-20	GP Computer Software	17	-	-	-	17	
11	483-21	GP Computer Software	-	-	-	-	-	
12	483-22	GP Computer Software	-	-	-	-	-	
13	484-00	Vehicles	39	-	10	-	49	
14	484-10	Vehicles - Leased	-	-	-	-	-	
15	485-10	Heavy Work Equipment	-	-	-	-	-	
16	485-20	Heavy Mobile Equipment	-	-	-	-	-	
17	486-00	Small Tools & Equipment	33	-	-	(19)	14	
18	487-20	Equipment on Customer's Premises	-	-	-	-	-	
19	487	VRA Compressor Installation Costs	-	-	-	-	-	
20	488-10	Telephone	23	-	-	(18)	5	
21	488-20	Radio	-	-	-	-	-	
22	489-00	Other General Equipment	-	-	-	-	-	
23			<u>\$ 1,085</u>	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ (91)</u>	<u>\$ 1,044</u>	
24								
25		UNCLASSIFIED PLANT						
26	499-00	Plant Suspense	-	-	-	-	-	
27			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
28								
29		Total Plant in Service	<u>\$ 15,918</u>	<u>\$ -</u>	<u>\$ 623</u>	<u>\$ (160)</u>	<u>\$ 16,381</u>	
30								
31		Cross Reference		Schedule 4, Line 20, Column 3	Schedule 4, Line 17, Column 3			

**ACCUMULATED DEPRECIATION CONTINUITY SCHEDULE
FOR THE YEAR ENDING DECEMBER 31, 2017
(\$000s)**

Line No.	Account	Particulars	Gross Plant for Depreciation	Depreciation Rate	12/31/2016	Depreciation Expense	Retirements	Cost of Removal	Adjustments	12/31/2017	Cross Reference
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1	TRANSMISSION PLANT										
2	460-00	Land in Fee Simple	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3	461-00	Transmission Land Rights	-	0.00%	-	-	-	-	-	-	
4	462-00	Compressor Structures	-	3.51%	-	-	-	-	-	-	
5	463-00	Measuring Structures	10	2.29%	1	-	-	-	-	1	
6	464-00	Other Structures & Improvements	-	3.66%	-	-	-	-	-	-	
7	465-00	Mains	5,619	1.47%	455	83	-	-	-	538	
8	465-20	Mains - INSPECTION	-	15.20%	-	-	-	-	-	-	
9	466-00	Compressor Equipment	-	2.89%	-	-	-	-	-	-	
10	466-10	Compressor Equipment - OVERHAUL	-	10.19%	-	-	-	-	-	-	
11	467-10	Measuring & Regulating Equipment	670	2.41%	264	16	-	-	-	280	
12	467-20	Telemetry	6	9.75%	6	1	-	-	-	7	
13	468-00	Communication Structures & Equipment	-	0.56%	-	-	-	-	-	-	
14			<u>\$ 6,305</u>		<u>\$ 726</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 826</u>	
15											
16	DISTRIBUTION PLANT										
17	470-00	Land in Fee Simple	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
18	471-00	Distribution Land Rights	-	0.00%	-	-	-	-	-	-	
19	472-00	Structures & Improvements	273	2.41%	113	7	-	-	-	120	
20	473-00	Services	2,426	2.45%	898	59	(4)	-	-	953	
21	474-00	House Regulators & Meter Installations	518	5.99%	367	31	(5)	-	-	393	
22	474-02	Meters/Regulators Installations	116	4.55%	11	5	-	-	-	16	
23	475-00	Mains	2,412	1.54%	674	37	-	-	-	711	
24	476-00	Compressor Equipment	-	0.00%	-	-	-	-	-	-	
25	477-10	Measuring & Regulating Equipment	1,556	3.05%	603	45	-	-	-	648	
26	477-20	Telemetry	214	2.82%	13	6	-	-	-	19	
27	478-10	Meters	13	7.09%	14	1	-	-	-	15	
28	478-20	Instruments	-	2.99%	-	-	-	-	-	-	
29	479-00	Other Distribution Equipment	-	0.00%	-	-	-	-	-	-	
30			<u>\$ 7,528</u>		<u>\$ 2,693</u>	<u>\$ 191</u>	<u>\$ (9)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,875</u>	

**ACCUMULATED DEPRECIATION CONTINUITY SCHEDULE
FOR THE YEAR ENDING DECEMBER 31, 2018
(\$000s)**

Line No.	Account	Particulars	Gross Plant for Depreciation	Depreciation Rate	12/31/2017	Depreciation Expense	Retirements	Cost of Removal	Adjustments	12/31/2018	Cross Reference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1		TRANSMISSION PLANT									
2	460-00	Land in Fee Simple	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3	461-00	Transmission Land Rights	-	0.00%	-	-	-	-	-	-	
4	462-00	Compressor Structures	-	3.51%	-	-	-	-	-	-	
5	463-00	Measuring Structures	10	2.29%	1	-	-	-	-	1	
6	464-00	Other Structures & Improvements	-	3.66%	-	-	-	-	-	-	
7	465-00	Mains	5,718	1.47%	538	84	-	-	-	622	
8	465-20	Mains - INSPECTION	-	15.20%	-	-	-	-	-	-	
9	466-00	Compressor Equipment	-	2.89%	-	-	-	-	-	-	
10	466-10	Compressor Equipment - OVERHAUL	-	10.19%	-	-	-	-	-	-	
11	467-10	Measuring & Regulating Equipment	670	2.41%	280	16	-	-	-	296	
12	467-20	Telemetry	6	9.75%	7	1	-	-	-	8	
13	468-00	Communication Structures & Equipment	-	0.56%	-	-	-	-	-	-	
14			<u>\$ 6,404</u>		<u>\$ 826</u>	<u>\$ 101</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 927</u>	
15											
16		DISTRIBUTION PLANT									
17	470-00	Land in Fee Simple	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
18	471-00	Distribution Land Rights	-	0.00%	-	-	-	-	-	-	
19	472-00	Structures & Improvements	273	2.41%	120	7	-	-	-	127	
20	473-00	Services	2,485	2.45%	953	61	(4)	-	-	1,010	
21	474-00	House Regulators & Meter Installations	513	5.99%	393	30	(21)	-	-	402	
22	474-02	Meters/Regulators Installations	116	4.55%	16	5	-	-	-	21	
23	475-00	Mains	2,674	1.54%	711	41	-	-	-	752	
24	476-00	Compressor Equipment	-	0.00%	-	-	-	-	-	-	
25	477-10	Measuring & Regulating Equipment	1,636	3.05%	648	50	-	-	-	698	
26	477-20	Telemetry	214	2.82%	19	6	-	-	-	25	
27	478-10	Meters	13	7.09%	15	1	-	-	-	16	
28	478-20	Instruments	-	2.99%	-	-	-	-	-	-	
29	479-00	Other Distribution Equipment	-	0.00%	-	-	-	-	-	-	
30			<u>\$ 7,924</u>		<u>\$ 2,875</u>	<u>\$ 201</u>	<u>\$ (25)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,051</u>	

**NET SALVAGE CONTINUITY SCHEDULE
FOR THE YEAR ENDING DECEMBER 31, 2017
(\$000s)**

Line No.	Account	Particulars	Gross Plant for Depreciation	Salvage Rate	12/31/2016	Net Salvage Provision	Retirement Costs / Proceeds on Disp.	12/31/2017	Cross Reference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1		TRANSMISSION PLANT							
2	463-00	Measuring Structures	\$ 10	0.57%	\$ -	\$ -	\$ -	\$ -	
3	465-00	Mains	5,619	0.37%	12	21	-	33	
4	467-10	Measuring & Regulating Equipment	670	0.22%	3	1	-	4	
5			<u>\$ 6,299</u>		<u>\$ 15</u>	<u>\$ 22</u>	<u>\$ -</u>	<u>\$ 37</u>	
6									
7		DISTRIBUTION PLANT							
8	472-00	Structures & Improvements	\$ 273	0.32%	\$ -	\$ 1	\$ -	\$ 1	
9	473-00	Services	2,426	1.61%	11	39	(9)	41	
10	474-00	House Regulators & Meter Installations	518	1.77%	10	9	(2)	17	
11	474-02	Meters/Regulators Installations	116	0.00%	1	-	-	1	
12	475-00	Mains	2,412	0.43%	(3)	10	-	7	
13	477-10	Measuring & Regulating Equipment	1,556	0.46%	19	7	-	26	
14	477-20	Telemetry	214	0.42%	-	1	-	1	
15	478-10	Meters	13	-0.26%	-	-	-	-	
16			<u>\$ 7,528</u>		<u>\$ 38</u>	<u>\$ 67</u>	<u>\$ (11)</u>	<u>\$ 94</u>	
17									
18		GENERAL PLANT & EQUIPMENT							
19	482-20	Masonry Buildings	\$ 553	0.25%	\$ -	\$ 1	\$ -	\$ 1	
20									
21									
22		Total	<u>\$ 14,380</u>		<u>\$ 53</u>	<u>\$ 90</u>	<u>\$ (11)</u>	<u>\$ 132</u>	
23									
24		Cross Reference							Schedule 5-5.2, Column 3+4

**NET SALVAGE CONTINUITY SCHEDULE
FOR THE YEAR ENDING DECEMBER 31, 2018
(\$000s)**

Line No.	Account	Particulars	Gross Plant for Depreciation	Salvage Rate	12/31/2017	Net Salvage Provision	Retirement Costs / Proceeds on Disp.	12/31/2018	Cross Reference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1		TRANSMISSION PLANT							
2	463-00	Measuring Structures	\$ 10	0.57%	\$ -	\$ -	\$ -	\$ -	
3	465-00	Mains	5,718	0.37%	33	21	-	54	
4	467-10	Measuring & Regulating Equipment	670	0.22%	4	1	-	5	
5			<u>\$ 6,398</u>		<u>\$ 37</u>	<u>\$ 22</u>	<u>\$ -</u>	<u>\$ 59</u>	
6									
7		DISTRIBUTION PLANT							
8	472-00	Structures & Improvements	\$ 273	0.32%	\$ 1	\$ 1	\$ -	\$ 2	
9	473-00	Services	2,485	1.61%	41	40	(9)	72	
10	474-00	House Regulators & Meter Installations	513	1.77%	17	9	(2)	24	
11	474-02	Meters/Regulators Installations	116	0.00%	1	-	-	1	
12	475-00	Mains	2,674	0.43%	7	12	-	19	
13	477-10	Measuring & Regulating Equipment	1,636	0.46%	26	8	-	34	
14	477-20	Telemetry	214	0.42%	1	1	-	2	
15	478-10	Meters	13	-0.26%	-	-	-	-	
16			<u>\$ 7,924</u>		<u>\$ 94</u>	<u>\$ 71</u>	<u>\$ (11)</u>	<u>\$ 154</u>	
17									
18		GENERAL PLANT & EQUIPMENT							
19	482-20	Masonry Buildings	\$ 553	0.25%	\$ 1	\$ 1	\$ -	\$ 2	
20									
21									
22		Total	<u>\$ 14,875</u>		<u>\$ 132</u>	<u>\$ 94</u>	<u>\$ (11)</u>	<u>\$ 215</u>	
23									
24		Cross Reference							Schedule 6-6.2, Column 3+4

**UNAMORTIZED DEFERRED CHARGES AND AMORTIZATION - RATE BASE
FOR THE YEAR ENDING DECEMBER 31, 2017
(\$000s)**

Line No.	Particulars (1)	12/31/2016 (2)	Opening Bal./ Transfer/Adj. (3)	Gross Additions (4)	Less Taxes (5)	Amortization Expense (6)	Rider (7)	Tax on Rider (8)	12/31/2017 (9)	Mid-Year Average (10)	Cross Reference (11)
1	<u>Margin Related Deferral Accounts</u>										
2	Revenue Stabilization Adjustment Mechanism (RSAM)	\$ 224	\$ -	\$ -	\$ -	\$ -	\$ (151)	\$ 39	\$ 112	\$ 168	
3	Interest on RSAM	2	-	1	-	-	(2)	-	1	2	
4	Gas Cost Reconciliation Account (GCRA)	(174)	-	235	(61)	-	-	-	-	(87)	
5		<u>\$ 52</u>	<u>\$ -</u>	<u>\$ 236</u>	<u>\$ (61)</u>	<u>\$ -</u>	<u>\$ (153)</u>	<u>\$ 39</u>	<u>\$ 113</u>	<u>\$ 83</u>	
6											
7	<u>Energy Policy Deferral Accounts</u>										
8	Energy Efficiency & Conservation (EEC)	\$ 45	\$ -	\$ 30	\$ (8)	\$ (4)	\$ -	\$ -	\$ 63	\$ 54	
9											
10	<u>Non-Controllable Items Deferral Accounts</u>										
11	Property Tax Deferral	\$ (2)	\$ -	\$ -	\$ -	\$ 3	\$ -	\$ -	\$ 1	\$ (1)	
12	Interest Variance	(10)	-	-	-	9	-	-	(1)	(6)	
13	Customer Service Variance Account	(34)	-	-	-	15	-	-	(19)	(27)	
14		<u>\$ (46)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (19)</u>	<u>\$ (34)</u>	

**UNAMORTIZED DEFERRED CHARGES AND AMORTIZATION - RATE BASE
FOR THE YEAR ENDING DECEMBER 31, 2017
(\$000s)**

Line No.	Particulars (1)	12/31/2016 (2)	Opening Bal./ Transfer/Adj. (3)	Gross Additions (4)	Less Taxes (5)	Amortization Expense (6)	Rider (7)	Tax on Rider (8)	12/31/2017 (9)	Mid-Year Average (10)	Cross Reference (11)
1	<u>Application Costs Deferral Accounts</u>										
2	Generic Cost of Capital Application	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3	2017-2018 Revenue Requirement Application	56	-	-	-	(28)	-	-	28	42	
4	2015-2016 Revenue Requirement Application	17	-	-	-	(17)	-	-	-	9	
5	2017 Rate Design Application	44	-	65	(16)	-	-	-	93	69	
6	2016 Cost of Capital Application	3	-	-	-	(1)	-	-	2	3	
7		<u>\$ 120</u>	<u>\$ -</u>	<u>\$ 65</u>	<u>\$ (16)</u>	<u>\$ (46)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 123</u>	<u>\$ 123</u>	
8	<u>Other Deferral Accounts</u>										
9	Gains and Losses on Asset Disposition	\$ 91	\$ -	\$ -	\$ -	(11)	\$ -	\$ -	\$ 80	\$ 86	
10	Net Salvage Provision/Cost	(53)	-	11	-	(90)	-	-	(132)	(93)	
11	Muskwa River Crossing COS	(116)	-	-	-	116	-	-	-	(58)	
12	Muskwa River Crossing Project Costs	272	-	-	-	(272)	-	-	-	136	
13		<u>\$ 194</u>	<u>\$ -</u>	<u>\$ 11</u>	<u>\$ -</u>	<u>\$ (257)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (52)</u>	<u>\$ 71</u>	
14											
15	Total	<u>\$ 365</u>	<u>\$ -</u>	<u>\$ 342</u>	<u>\$ (85)</u>	<u>\$ (280)</u>	<u>\$ (153)</u>	<u>\$ 39</u>	<u>\$ 228</u>	<u>\$ 297</u>	

**UNAMORTIZED DEFERRED CHARGES AND AMORTIZATION - RATE BASE
FOR THE YEAR ENDING DECEMBER 31, 2018
(\$000s)**

Line No.	Particulars (1)	12/31/2017 (2)	Opening Bal./ Transfer/Adj. (3)	Gross Additions (4)	Less Taxes (5)	Amortization Expense (6)	Rider (7)	Tax on Rider (8)	12/31/2018 (9)	Mid-Year Average (10)	Cross Reference (11)
1	<u>Margin Related Deferral Accounts</u>										
2	Revenue Stabilization Adjustment Mechanism (RSAM)	\$ 112	\$ -	\$ -	\$ -	\$ -	\$ (151)	\$ 39	\$ -	\$ 56	
3	Interest on RSAM	1	-	-	-	-	(1)	-	-	1	
4	Gas Cost Reconciliation Account (GCRA)	-	-	-	-	-	-	-	-	-	
5		<u>\$ 113</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (152)</u>	<u>\$ 39</u>	<u>\$ -</u>	<u>\$ 57</u>	
6											
7	<u>Energy Policy Deferral Accounts</u>										
8	Energy Efficiency & Conservation (EEC)	\$ 63	\$ -	\$ 30	\$ (8)	\$ (7)	\$ -	\$ -	\$ 78	\$ 71	
9											
10	<u>Non-Controllable Items Deferral Accounts</u>										
11	Property Tax Deferral	\$ 1	\$ -	\$ -	\$ -	\$ (1)	\$ -	\$ -	\$ -	\$ 1	
12	Interest Variance	(1)	-	-	-	1	-	-	-	(1)	
13	Customer Service Variance Account	(19)	-	-	-	16	-	-	(3)	(11)	
14		<u>\$ (19)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3)</u>	<u>\$ (11)</u>	

**UNAMORTIZED DEFERRED CHARGES AND AMORTIZATION - RATE BASE
FOR THE YEAR ENDING DECEMBER 31, 2017
(\$000s)**

Line No.	Particulars (1)	12/31/2017 (2)	Opening Bal./ Transfer/Adj. (3)	Gross Additions (4)	Less Taxes (5)	Amortization Expense (6)	Rider (7)	Tax on Rider (8)	12/31/2018 (9)	Mid-Year Average (10)	Cross Reference (11)
1	<u>Application Costs Deferral Accounts</u>										
2	Generic Cost of Capital Application	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3	2017-2018 Revenue Requirement Application	28	-	-	-	(28)	-	-	-	14	
4	2015-2016 Revenue Requirement Application	-	-	-	-	-	-	-	-	-	
5	2017 Rate Design Application	93	-	-	-	-	-	-	93	93	
6	2016 Cost of Capital Application	2	-	-	-	(1)	-	-	1	2	
7		<u>\$ 123</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (29)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 94</u>	<u>\$ 109</u>	
8	<u>Other Deferral Accounts</u>										
9	Gains and Losses on Asset Disposition	\$ 80	\$ -	\$ -	\$ -	(12)	\$ -	\$ -	\$ 68	\$ 74	
10	Net Salvage Provision/Cost	(132)	-	11	-	(94)	-	-	(215)	(174)	
11	Muskwa River Crossing COS	-	-	-	-	-	-	-	-	-	
12	Muskwa River Crossing Project Costs	-	-	-	-	-	-	-	-	-	
13		<u>\$ (52)</u>	<u>\$ -</u>	<u>\$ 11</u>	<u>\$ -</u>	<u>\$ (106)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (147)</u>	<u>\$ (100)</u>	
14											
15	Total	<u>\$ 228</u>	<u>\$ -</u>	<u>\$ 41</u>	<u>\$ (8)</u>	<u>\$ (126)</u>	<u>\$ (152)</u>	<u>\$ 39</u>	<u>\$ 22</u>	<u>\$ 126</u>	

**UNAMORTIZED DEFERRED CHARGES AND AMORTIZATION - NON-RATE BASE
FOR THE YEAR ENDING DECEMBER 31, 2017
(\$000s)**

Line No.	Particulars	12/31/2016	Opening Bal./ Transfer/Adj.	Gross Additions	Less Taxes	Amortization Expense	Rider	Tax on Rider	12/31/2017	Mid-Year Average	Cross Reference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	Non-Rate Base										
2	FN Right-of-Way Agreement	\$ 425	\$ -	\$ 24	\$ -	\$ -	\$ -	\$ -	\$ 449	\$ 437	
3	Deferred 2017 Revenue Deficiency	-	-	146	(38)	-	-	-	108	54	
4	Total Non Rate Base Deferral Accounts	\$ 425	\$ -	\$ 170	\$ (38)	\$ -	\$ -	\$ -	\$ 557	\$ 491	

**UNAMORTIZED DEFERRED CHARGES AND AMORTIZATION - NON-RATE BASE
FOR THE YEAR ENDING DECEMBER 31, 2018
(\$000s)**

Line No.	Particulars (1)	12/31/2017 (2)	Opening Bal./ Transfer/Adj. (3)	Gross Additions (4)	Less Taxes (5)	Amortization Expense (6)	Rider (7)	Tax on Rider (8)	12/31/2018 (9)	Mid-Year Average (10)	Cross Reference (11)
1	Non-Rate Base										
2	FN Right-of-Way Agreement	\$ 449	\$ -	\$ 26	\$ -	\$ -	\$ -	\$ -	\$ 475	\$ 462	
3	Deferred 2017 Revenue Deficiency	108	-	(146)	38	-	-	-	-	54	
4	Total Non Rate Base Deferral Accounts	\$ 557	\$ -	\$ (120)	\$ 38	\$ -	\$ -	\$ -	\$ 475	\$ 516	

**WORKING CAPITAL ALLOWANCE
FOR THE YEAR ENDING DECEMBER 31, 2017
(\$000s)**

Line No.	Particulars (1)	2016 Approved (2)	2017 Forecast (3)	Change (4)	Cross Reference (5)
1	Cash Working Capital				
2	Cash Working Capital	\$ 68	\$ 74	\$ 6	Schedule 19, Line 26, Column 5
3					
4	Less: Funds Available				
5	Reserve for bad debts	(14)	(12)	2	
6	Employee Withholdings	(25)	(25)	-	
7					
8	Other Working Capital Items				
9	Inventory - Materials and Supplied	14	14	-	
10					
11	Total	<u>\$ 43</u>	<u>\$ 51</u>	<u>\$ 8</u>	

**WORKING CAPITAL ALLOWANCE
FOR THE YEAR ENDING DECEMBER 31, 2018
(\$000s)**

Line No.	Particulars (1)	2017 Forecast (2)	2018 Forecast (3)	Change (4)	Cross Reference (5)
1	Cash Working Capital				
2	Cash Working Capital	\$ 74	\$ 71	\$ (3)	Schedule 20, Line 26, Column 5
3					
4	Less: Funds Available				
5	Reserve for bad debts	(12)	(12)	-	
6	Employee Withholdings	(25)	(25)	-	
7					
8	Other Working Capital Items				
9	Inventory - Materials and Supplied	14	14	-	
10					
11	Total	<u>\$ 51</u>	<u>\$ 48</u>	<u>\$ (3)</u>	

**CASH WORKING CAPITAL
FOR THE YEAR ENDING DECEMBER 31, 2017
(\$000s)**

Line No.	Particulars (1)	2017 at Revised Rates (2)	Lag (Lead) Days (3)	Extended (4)	Weighted Average Lag (Lead) Days (5)	Cross Reference (6)
1	REVENUE					
2	Sales Revenue					
3	Residential & Commercial Tariff Revenue	\$ 2,901	38.5	\$ 111,754		
4	Industrial Tariff Revenue	163	45.2	7,368		
5						
6	Other Revenue					
7	Late Payment Charges	17	38.3	651		
8	Connection Charges	9	38.3	345		
9						
10	Total	<u>\$ 3,090</u>		<u>\$ 120,118</u>	38.9	
11						
12	EXPENSES					
13	Energy Purchases	\$ 686	(40.2)	\$ (27,577)		
14	Operating and Maintenance	894	(25.5)	(22,797)		
15	Property Taxes	141	(2.0)	(282)		
16	Carbon Tax	790	(29.1)	(22,989)		
17	GST	26	(38.8)	(1,009)		
18	PST	18	(37.1)	(668)		
19	Income Tax	132	(15.2)	(2,006)		
20						
21	Total	<u>\$ 2,687</u>		<u>\$ (77,328)</u>	(28.8)	
22						
23	Net Lag (Lead) Days				10.1	
24	Total Expenses				\$ 2,687	
25						
26	Cash Working Capital				<u>\$ 74</u>	

**CASH WORKING CAPITAL
FOR THE YEAR ENDING DECEMBER 31, 2018
(\$000s)**

Line No.	Particulars	2018 at Revised Rates	Lag (Lead) Days	Extended	Weighted Average Lag (Lead) Days	Cross Reference
	(1)	(2)	(3)	(4)	(5)	(6)
1	REVENUE					
2	Sales Revenue					
3	Residential & Commercial Tariff Revenue	\$ 2,989	38.5	\$ 115,125		
4	Industrial Tariff Revenue	173	45.2	7,820		
5						
6	Other Revenue					
7	Late Payment Charges	17	38.3	651		
8	Connection Charges	9	38.3	345		
9						
10	Total	<u>\$ 3,188</u>		<u>\$ 123,941</u>	38.9	
11						
12	EXPENSES					
13	Energy Purchases	\$ 673	(40.2)	\$ (27,055)		
14	Operating and Maintenance	913	(25.5)	(23,282)		
15	Property Taxes	139	(2.0)	(278)		
16	Carbon Tax	775	(29.1)	(22,553)		
17	GST	27	(38.8)	(1,048)		
18	PST	19	(37.1)	(705)		
19	Income Tax	75	(15.2)	(1,140)		
20						
21	Total	<u>\$ 2,621</u>		<u>\$ (76,061)</u>	(29.0)	
22						
23	Net Lag (Lead) Days				9.9	
24	Total Expenses				\$ 2,621	
25						
26	Cash Working Capital				<u>\$ 71</u>	

**UTILITY INCOME AND EARNED RETURN
FOR THE YEAR ENDING DECEMBER 31, 2017
(\$000s)**

Line No.	Particulars (1)	2016	2017 FORECAST			Change (6)	Cross Reference (7)
		Approved (2)	at Existing Rates (3)	Revised Revenue (4)	at Revised Rates (5)		
1	ENERGY VOLUMES						
2	Sales Volume (TJ)	597	530		530	(67)	
3	Transportation Volume (TJ)	56	40		40	(16)	
4		<u>653</u>	<u>570</u>	<u>-</u>	<u>570</u>	<u>(83)</u>	Schedule 23, Line 9, Column 3
5							
6	REVENUE AT EXISTING RATES						
7	Sales	\$ 4,859	\$ 2,762	\$ -	\$ 2,762	\$ (2,097)	
8	Deficiency (Surplus)			139	139	139	
9	Transportation	191	153	-	153	(38)	
10	Deficiency (Surplus)			10	10	10	
11	Total	<u>5,050</u>	<u>2,915</u>	<u>149</u>	<u>3,064</u>	<u>(1,986)</u>	Schedule 27, Line 15, Column 8
12							
13	COST OF ENERGY	2,543	686	-	686	(1,857)	Schedule 25, Line 9, Column 3
14							
15	MARGIN	<u>2,507</u>	<u>2,229</u>	<u>149</u>	<u>2,378</u>	<u>(129)</u>	
16							
17	EXPENSES						
18	O&M Expense (net)	882	894	-	894	12	Schedule 29, Line 24, Column 5
19	Depreciation & Amortization	631	664	-	664	33	Schedule 31, Line 9, Column 3
20	Property Taxes	139	141	-	141	2	Schedule 33, Line 4, Column 3
21	Deferred 2017 Revenue Deficiency	-	(146)	-	(146)	(146)	Schedule 15, Line 3, Column 4
22	Other Revenue	(20)	(26)	-	(26)	(6)	Schedule 35, Line 5, Column 3
23	Utility Income Before Income Taxes	<u>875</u>	<u>702</u>	<u>149</u>	<u>851</u>	<u>(24)</u>	
24							
25	Income Taxes	132	93	39	132	-	Schedule 37, Line 13, Column 3
26							
27	EARNED RETURN	<u>\$ 743</u>	<u>\$ 609</u>	<u>\$ 110</u>	<u>\$ 719</u>	<u>\$ (24)</u>	Schedule 41, Line 5, Column 7
28							
29	UTILITY RATE BASE	\$ 10,997	\$ 11,174		\$ 11,176	\$ 179	Schedule 2, Line 23, Column 3
30	RATE OF RETURN ON UTILITY RATE BASE	<u>6.76%</u>	<u>5.45%</u>		<u>6.43%</u>	<u>-0.32%</u>	Schedule 41, Line 5, Column 6

**UTILITY INCOME AND EARNED RETURN
FOR THE YEAR ENDING DECEMBER 31, 2018
(\$000s)**

Line No.	Particulars (1)	2017	2018 FORECAST		Change (6)	Cross Reference (7)
		Forecast (2)	at Existing Rates (3)	Revised Revenue (4)		
1	ENERGY VOLUMES					
2	Sales Volume (TJ)	530	520		520	(10)
3	Transportation Volume (TJ)	40	40		40	(0)
4		<u>570</u>	<u>560</u>	<u>-</u>	<u>560</u>	<u>(10)</u>
5						
6	REVENUE AT EXISTING RATES					
7	Sales	\$ 2,762	\$ 2,716	\$ -	\$ 2,716	\$ (46)
8	Deficiency (Surplus)	139		273	273	134
9	Transportation	153	153	-	153	-
10	Deficiency (Surplus)	10		20	20	10
11	Total	<u>3,064</u>	<u>2,869</u>	<u>293</u>	<u>3,162</u>	<u>98</u>
12						
13	COST OF ENERGY	686	673	-	673	(13)
14						
15	MARGIN	<u>2,378</u>	<u>2,196</u>	<u>293</u>	<u>2,489</u>	<u>111</u>
16						
17	EXPENSES					
18	O&M Expense (net)	894	913	-	913	19
19	Depreciation & Amortization	664	514	-	514	(150)
20	Property Taxes	141	139	-	139	(2)
21	Deferred 2017 Revenue Deficiency	(146)	146	-	146	292
22	Other Revenue	(26)	(26)	-	(26)	-
23	Utility Income Before Income Taxes	<u>851</u>	<u>510</u>	<u>293</u>	<u>803</u>	<u>(48)</u>
24						
25	Income Taxes	132	(1)	76	75	(57)
26						
27	EARNED RETURN	<u>\$ 719</u>	<u>\$ 511</u>	<u>\$ 217</u>	<u>\$ 728</u>	<u>\$ 9</u>
28						
29	UTILITY RATE BASE	\$ 11,176	\$ 11,223		\$ 11,228	\$ 52
30	RATE OF RETURN ON UTILITY RATE BASE	<u>6.43%</u>	<u>4.55%</u>		<u>6.48%</u>	<u>0.05%</u>

**VOLUME AND REVENUE
FOR THE YEAR ENDING DECEMBER 31, 2017
(\$000s)**

Line No.	Particulars	2016 Approved	2017 Forecast	Change	Cross Reference
	(1)	(2)	(3)	(4)	(5)
1	ENERGY VOLUME SOLD (TJ)				
2	Residential				
3	Rate Schedule 1	267.5	261.8	(5.7)	
4	Commercial				
5	Rate Schedule 2.1	208.6	211.9	3.3	
6	Rate Schedule 2.2	121.0	56.6	(64.4)	
7	Industrial				
8	Rate Schedule 25	55.8	39.7	(16.1)	
9	Total	652.9	570.0	(82.9)	
10					
11	REVENUE AT EXISTING RATES				
12	Residential				
13	Rate Schedule 1	\$ 2,122	\$ 1,303	\$ (819)	
14	Commercial				
15	Rate Schedule 2.1	1,787	1,187	(600)	
16	Rate Schedule 2.2	950	272	(678)	
17	Industrial				
18	Rate Schedule 25	191	153	(38)	
19	Total	\$ 5,050	\$ 2,915	\$ (2,135)	

**VOLUME AND REVENUE
FOR THE YEAR ENDING DECEMBER 31, 2018
(\$000s)**

Line No.	Particulars	2017 Forecast	2018 Forecast	Change	Cross Reference
	(1)	(2)	(3)	(4)	(5)
1	ENERGY VOLUME SOLD (TJ)				
2	Residential				
3	Rate Schedule 1	261.8	259.9	(1.9)	
4	Commercial				
5	Rate Schedule 2.1	211.9	203.7	(8.2)	
6	Rate Schedule 2.2	56.6	56.7	0.1	
7	Industrial				
8	Rate Schedule 25	39.7	39.5	(0.2)	
9	Total	570.0	559.8	(10.2)	
10					
11	REVENUE AT EXISTING RATES				
12	Residential				
13	Rate Schedule 1	\$ 1,303	\$ 1,295	\$ (8)	
14	Commercial				
15	Rate Schedule 2.1	1,187	1,148	(39)	
16	Rate Schedule 2.2	272	273	1	
17	Industrial				
18	Rate Schedule 25	153	153	-	
19	Total	\$ 2,915	\$ 2,869	\$ (46)	

**COST OF ENERGY
FOR THE YEAR ENDING DECEMBER 31, 2017
(\$000s)**

Line No.	Particulars (1)	2016 Approved (2)	2017 Forecast (3)	Change (4)	Cross Reference (5)
1	COST OF GAS				
2	Residential				
3	Rate Schedule 1	\$ 1,139	\$ 339	\$ (800)	
4	Commercial				
5	Rate Schedule 2.1	889	274	(615)	
6	Rate Schedule 2.2	515	73	(442)	
7	Industrial				
8	Rate Schedule 25	-	-	-	
9	Total	<u>\$ 2,543</u>	<u>\$ 686</u>	<u>\$ (1,857)</u>	

**COST OF ENERGY
FOR THE YEAR ENDING DECEMBER 31, 2018
(\$000s)**

Line No.	Particulars (1)	2017 Forecast (2)	2018 Forecast (3)	Change (4)	Cross Reference (5)
1	COST OF GAS				
2	Residential				
3	Rate Schedule 1	\$ 339	\$ 336	\$ (3)	
4	Commercial				
5	Rate Schedule 2.1	274	264	(10)	
6	Rate Schedule 2.2	73	73	-	
7	Industrial				
8	Rate Schedule 25	-	-	-	
9	Total	\$ 686	\$ 673	\$ (13)	

**MARGIN AND REVENUE AT EXISTING AND REVISED RATES
FOR THE YEAR ENDING DECEMBER 31, 2017
(\$000s)**

Line No.	Particulars (1)	2016 Approved Margin (2)	2017 FORECAST			2017 FORECAST			Average Number of Customers (9)	Terajoules (10)	Cross Reference (11)
			Margin at Existing Rates (3)	Effective Increase (4)	Margin at Revised Rates (5)	Revenue at Existing Rates (6)	Effective Increase (7)	Revenue at Revised Rates (8)			
1	NON - BYPASS										
2	Residential										
3	Rate Schedule 1	\$ 983	\$ 964	\$ 65	\$ 1,029	\$ 1,303	\$ 65	\$ 1,368	1,959	261.8	
4	Commercial										
5	Rate Schedule 2.1	898	913	61	974	1,187	61	1,248	477	211.9	
6	Rate Schedule 2.2	435	199	13	212	272	13	285	7	56.6	
7	Industrial										
8	Rate Schedule 25	191	153	10	163	153	10	163	2	39.7	
9	Total Non-Bypass	<u>\$ 2,507</u>	<u>\$ 2,229</u>	<u>\$ 149</u>	<u>\$ 2,378</u>	<u>\$ 2,915</u>	<u>\$ 149</u>	<u>\$ 3,064</u>	<u>2,445</u>	<u>570.0</u>	
10											
11											
12	Total Bypass & Special	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	
13											
14											
15	Total	<u>\$ 2,507</u>	<u>\$ 2,229</u>	<u>\$ 149</u>	<u>\$ 2,378</u>	<u>\$ 2,915</u>	<u>\$ 149</u>	<u>\$ 3,064</u>	<u>2,445</u>	<u>570.0</u>	
16											
17	Effective Increase			<u>6.68%</u>			<u>5.11%</u>				

**MARGIN AND REVENUE AT EXISTING AND REVISED RATES
FOR THE YEAR ENDING DECEMBER 31, 2018
(\$000s)**

Line No.	Particulars (1)	2017 FORECAST Margin (2)	2018 FORECAST			2018 FORECAST			Average Number of Customers (9)	Terajoules (10)	Cross Reference (11)
			Margin at Existing Rates (3)	Effective Increase (4)	Margin at Revised Rates (5)	Revenue at Existing Rates (6)	Effective Increase (7)	Revenue at Revised Rates (8)			
1	NON - BYPASS										
2	Residential										
3	Rate Schedule 1	\$ 1,029	\$ 959	\$ 128	\$ 1,087	\$ 1,295	\$ 128	\$ 1,423	1,961	259.9	
4	Commercial										
5	Rate Schedule 2	974	884	118	1,002	1,148	118	1,266	479	203.7	
6	Rate Schedule 3	212	200	27	227	273	27	300	7	56.7	
7	Industrial										
8	Rate Schedule 25	163	153	20	173	153	20	173	2	39.5	
9	Total Non-Bypass	<u>\$ 2,378</u>	<u>\$ 2,196</u>	<u>\$ 293</u>	<u>\$ 2,489</u>	<u>\$ 2,869</u>	<u>\$ 293</u>	<u>\$ 3,162</u>	<u>2,449</u>	<u>559.8</u>	
10											
11											
12	Total Bypass & Special	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	
13											
14											
15	Total	<u>\$ 2,378</u>	<u>\$ 2,196</u>	<u>\$ 293</u>	<u>\$ 2,489</u>	<u>\$ 2,869</u>	<u>\$ 293</u>	<u>\$ 3,162</u>	<u>2,449</u>	<u>559.8</u>	
16											
17	Effective Increase			<u>13.34%</u>			<u>10.21%</u>				

**OPERATING AND MAINTENANCE EXPENSE - RESOURCE VIEW
FOR THE YEARS ENDING DECEMBER 31, 2017 and 2018
(\$000s)**

Line No.	Particulars (1)	2015 Actual (2)	2016 Approved (3)	2016 Forecast (4)	2017 Forecast (5)	2018 Forecast (6)	Cross Reference (7)
1	M&E Costs	\$ 18	\$ 15	\$ 18	\$ 19	\$ 19	
2	MoveUP Costs	-	-	-	-	-	
3	MoveUP Customer Services Costs	-	-	-	-	-	
4	IBEW Costs	320	345	326	330	338	
5							
6	Labour Costs	338	360	344	349	357	
7							
8	Vehicle Costs	38	44	44	44	45	
9	Employee Expenses	18	29	29	29	30	
10	Materials and Supplies	8	1	8	8	8	
11	Computer Costs	-	-	-	-	-	
12	Fees and Administration Costs	521	553	517	526	536	
13	Contractor Costs	31	5	20	21	21	
14	Facilities	16	12	16	41	42	
15	Recoveries & Revenue	(2)	(2)	(2)	(2)	(2)	
16							
17	Non-Labour Costs	630	642	632	667	680	
18							
19							
20	Total Gross O&M Expenses	968	1,002	976	1,016	1,037	
21							
22	Less: Capitalized Overhead	(118)	(120)	(117)	(122)	(124)	
23							
24	Total O&M Expenses	\$ 850	\$ 882	\$ 859	\$ 894	\$ 913	Schedule 21, Line 18, Column 5 Schedule 22, Line 18, Column 5

**OPERATING AND MAINTENANCE EXPENSE - ACTIVITY VIEW
FOR THE YEAR ENDING DECEMBER 31, 2017 and 2018
(\$000s)**

Line No.	Particulars (1)	Account (2)	2015 Actual (3)	2016 Approved (4)	2016 Forecast (5)	2017 Forecast (6)	2018 Forecast (7)	Cross Reference (8)
1	Distribution Supervision	110-11	\$ 116	\$ 102	\$ 105	\$ 108	\$ 111	
2	Distribution Supervision Total	110-10	116	102	105	108	111	
3								
4	Operation Centre - Distribution	110-21	95	92	94	96	99	
5	Preventative Maintenance - Distribution	110-22	21	22	23	24	24	
6	Operations - Distribution	110-23	57	60	60	78	80	
7	Emergency Management - Distribution	110-24	51	51	52	54	55	
8	Field Training - Distribution	110-25	23	30	31	32	33	
9	Meter Exchange - Distribution	110-26	24	22	23	24	24	
10	Distribution Operations Total	110-20	271	277	283	308	315	
11								
12	Corrective - Distribution	110-31	48	56	58	60	61	
13	Distribution Maintenance Total	110-30	48	56	58	60	61	
14								
15	Account Services - Distribution	110-41	11	10	11	11	11	
16	Bad Debt Management - Distribution	110-42	6	6	6	7	7	
17	Distribution Meter to Cash Total	110-40	17	16	17	18	18	
18								
19	Distribution Total	110	452	451	463	494	505	
20								
21	Operations Total	100	452	451	463	494	505	
22								
23	Administration & General	540-11	-	-	-	-	-	
24	Shared Services Agreement	540-12	516	551	513	522	532	
25	Retiree Benefits	540-16	-	-	-	-	-	
26	Corporate Total	540-10	516	551	513	522	532	
27								
28	Corporate Total	540	516	551	513	522	532	
29								
30	Corporate Services Total	500	516	551	513	522	532	
31								
32	Total Gross O&M Expenses		968	1,002	976	1,016	1,037	
33								
34	Less: Capitalized Overhead		(118)	(120)	(117)	(122)	(124)	
35								
36	Total O&M Expenses		\$ 850	\$ 882	\$ 859	\$ 894	\$ 913	

Schedule 21, Line 18, Column 5
Schedule 22, Line 18, Column 5

**DEPRECIATION AND AMORTIZATION EXPENSE
FOR THE YEAR ENDING DECEMBER 31, 2017
(\$000s)**

Line No.	Particulars (1)	2016 Approved (2)	2017 Forecast (3)	Change (4)	Cross Reference (5)
1	Depreciation				
2	Depreciation Expense	\$ 472	\$ 412	\$ (60)	Schedule 7.2, Line 29, Column 6
3					
4	Amortization				
5	Rate Base deferrals	\$ 195	\$ 280	\$ 85	Schedule 13.1, Line 15, Column 6
6	CIAC	(36)	(28)	8	Schedule 9, Line 9, Column 5
7		<u>159</u>	<u>252</u>	<u>93</u>	
8					
9	Total	<u>\$ 631</u>	<u>\$ 664</u>	<u>\$ 33</u>	

**DEPRECIATION AND AMORTIZATION EXPENSE
FOR THE YEAR ENDING DECEMBER 31, 2018
(\$000s)**

Line No.	Particulars (1)	2017 Forecast (2)	2018 Forecast (3)	Change (4)	Cross Reference (5)
1	Depreciation				
2	Depreciation Expense	\$ 412	\$ 416	\$ 4	Schedule 8.2, Line 29, Column 6
3					
4	Amortization				
5	Rate Base deferrals	\$ 280	\$ 126	\$ (154)	Schedule 14.1, Line 15, Column 6
6	CIAC	(28)	(28)	-	Schedule 10, Line 9, Column 5
7		<u>252</u>	<u>98</u>	<u>(154)</u>	
8					
9	Total	<u>\$ 664</u>	<u>\$ 514</u>	<u>\$ (150)</u>	

**PROPERTY AND SUNDRY TAXES
FOR THE YEAR ENDING DECEMBER 31, 2017
(\$000s)**

Line No.	Particulars (1)	2016 Approved (2)	2017 Forecast (3)	Change (4)	Cross Reference (5)
1	General School and Other	\$ 101	\$ 103	\$ 2	
2	1% In-Lieu of Municipal Taxes	38	38	-	
3					
4	Total	<u>\$ 139</u>	<u>\$ 141</u>	<u>\$ 2</u>	

**PROPERTY AND SUNDRY TAXES
FOR THE YEAR ENDING DECEMBER 31, 2018
(\$000s)**

Line No.	Particulars (1)	2017 Forecast (2)	2018 Forecast (3)	Change (4)	Cross Reference (5)
1	General School and Other	\$ 103	\$ 106	\$ 3	
2	1% In-Lieu of Municipal Taxes	38	33	(5)	
3					
4	Total	<u>\$ 141</u>	<u>\$ 139</u>	<u>\$ (2)</u>	

**OTHER REVENUE
FOR THE YEAR ENDING DECEMBER 31, 2017
(\$000s)**

Schedule 35

Line No.	Particulars (1)	2016 Approved (2)	2017 Forecast (3)	Change (4)	Cross Reference (5)
1	Late Payment Charge	\$ 9	\$ 17	\$ 8	
2	Connection Charge	11	9	(2)	
3	Other Recoveries		-	-	
4					
5	Total	<u>\$ 20</u>	<u>\$ 26</u>	<u>\$ 6</u>	

**OTHER REVENUE
FOR THE YEAR ENDING DECEMBER 31, 2018
(\$000s)**

Line No.	Particulars	2017 Forecast	2018 Forecast	Change	Cross Reference
	(1)	(2)	(3)	(4)	(5)
1	Late Payment Charge	\$ 17	\$ 17	\$ -	
2	Connection Charge	9	9	-	
3	Other Recoveries	-	-	-	
4					
5	Total	<u>\$ 26</u>	<u>\$ 26</u>	<u>\$ -</u>	

**INCOME TAXES
FOR THE YEAR ENDING DECEMBER 31, 2017
(\$000s)**

Line No.	Particulars (1)	2016 Approved (2)	2017 Forecast (3)	Change (4)	Cross Reference (5)
1	EARNED RETURN	\$ 743	\$ 719	\$ (24)	Schedule 21, Line 27, Column 5
2	Deduct: Interest on Debt	(373)	(342)	31	Schedule 41, Line 1+2, Column 7
3	Adjustments to Taxable Income	5	(1)	(6)	Schedule 37, Line 31
4	Accounting Income After Tax	\$ 375	\$ 376	\$ 1	
5					
6	1 - Current Income Tax Rate	74.00%	74.00%	0.00%	
7	Taxable Income	\$ 507	\$ 508	\$ 1	
8					
9	Current Income Tax Rate	26.00%	26.00%	0.00%	
10	Income Tax - Current	\$ 132	\$ 132	\$ -	
11					
12	Previous Year Adjustment	-	-	-	
13	Total Income Tax	\$ 132	\$ 132	\$ -	
14					
15					
16	ADJUSTMENTS TO TAXABLE INCOME				
17	Addbacks:				
18	Depreciation	\$ 472	\$ 412	\$ (60)	Schedule 31, Line 2, Column 3
19	Amortization of Deferred Charges	195	280	85	Schedule 31, Line 5, Column 3
20	Amortization of Debt Issue Expenses	2	2	-	
21	Pension Expense	81	55	(26)	
22	OPEB Expense	47	34	(13)	
23					
24	Deductions:				
25	Capital Cost Allowance	(628)	(619)	9	Schedule 39, Line 12, Column 6
26	CIAC Amortization	(36)	(28)	8	Schedule 31, Line 6, Column 3
27	Pension Contributions	(61)	(70)	(9)	
28	OPEB Contributions	(16)	(15)	1	
29	Overheads Capitalized Expensed for Tax Purposes	(40)	(41)	(1)	
30	Removal Costs	(11)	(11)	-	Schedule 13.1, Line 10, Column 4
31	Total	\$ 5	\$ (1)	\$ (6)	

**INCOME TAXES
FOR THE YEAR ENDING DECEMBER 31, 2018
(\$000s)**

Line No.	Particulars (1)	2017 Forecast (2)	2018 Forecast (3)	Change (4)	Cross Reference (5)
1	EARNED RETURN	\$ 719	\$ 728	\$ 9	Schedule 22, Line 27, Column 5
2	Deduct: Interest on Debt	(342)	(350)	(8)	Schedule 42, Line 1+2, Column 7
3	Adjustments to Taxable Income	(1)	(166)	(165)	Schedule 38, Line 31
4	Accounting Income After Tax	\$ 376	\$ 212	\$ (164)	
5					
6	1 - Current Income Tax Rate	74.00%	74.00%	74.00%	
7	Taxable Income	\$ 508	\$ 287	\$ (221)	
8					
9	Current Income Tax Rate	26.00%	26.00%	26.00%	
10	Income Tax - Current	\$ 132	\$ 75	\$ (57)	
11					
12	Previous Year Adjustment	-	-	-	
13	Total Income Tax	\$ 132	\$ 75	\$ (57)	
14					
15					
16	ADJUSTMENTS TO TAXABLE INCOME				
17	Addbacks:				
18	Depreciation	\$ 412	\$ 416	\$ 4	Schedule 32, Line 2, Column 3
19	Amortization of Deferred Charges	280	126	(154)	Schedule 32, Line 5, Column 3
20	Amortization of Debt Issue Expenses	2	2	-	
21	Pension Expense	55	55	-	
22	OPEB Expense	34	34	-	
23					
24	Deductions:				
25	Capital Cost Allowance	(619)	(634)	(15)	Schedule 40, Line 12, Column 6
26	CIAC Amortization	(28)	(28)	-	Schedule 32, Line 6, Column 3
27	Pension Contributions	(70)	(70)	-	
28	OPEB Contributions	(15)	(15)	-	
29	Overheads Capitalized Expensed for Tax Purposes	(41)	(41)	-	
30	Removal Costs	(11)	(11)	-	Schedule 14.1, Line 10, Column 4
31	Total	\$ (1)	\$ (166)	\$ (165)	

**CAPITAL COST ALLOWANCE
FOR THE YEAR ENDING DECEMBER 31, 2017
(\$000s)**

Line No.	Class	CCA Rate	12/31/2016 UCC Balance	Adjustments	2017 Additions	2017 CCA	12/31/2017 UCC Balance
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	1(a)	4%	\$ 2,090	\$ -	\$ -	\$ (84)	2,006
2	1(b)	6%	542	-	-	(33)	509
3	2	6%	212	-	-	(13)	199
4	3	5%	11	-	-	(1)	10
5	8	20%	7	-	20	(3)	24
6	10	30%	11	-	10	(5)	16
7	12	100%	-	-	46	(23)	23
8	49	8%	4,099	-	91	(332)	3,858
9	50	55%	33	-	20	(23)	30
10	51	6%	1,511	-	371	(102)	1,780
11							
12	Total		\$ 8,516	\$ -	\$ 558	\$ (619)	\$ 8,455

**CAPITAL COST ALLOWANCE
FOR THE YEAR ENDING DECEMBER 31, 2018
(\$000s)**

Line No.	Class	CCA Rate	12/31/2017 UCC Balance	Adjustments	2018 Additions	2018 CCA	12/31/2018 UCC Balance
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	1(a)	4%	\$ 2,006	\$ -	\$ -	\$ (80)	\$ 1,926
2	1(b)	6%	509	-	-	(31)	478
3	2	6%	199	-	-	(12)	187
4	3	5%	10	-	-	(1)	9
5	8	20%	24	-	20	(7)	37
6	10	30%	16	-	10	(6)	20
7	12	100%	23	-	46	(46)	23
8	49	8%	3,858	-	18	(308)	3,568
9	50	55%	30	-	20	(22)	28
10	51	6%	1,780	-	467	(121)	2,126
11							
12	Total		\$ 8,455	\$ -	\$ 581	\$ (634)	\$ 8,402

**RETURN ON CAPITAL
FOR THE YEAR ENDING DECEMBER 31, 2017
(\$000s)**

Line No.	Particulars (1)	2016 Approved Earned Return (2)	Amount (3)	Ratio (4)	2017 Average Embedded Cost (5)	Cost Component (6)	Earned Return (7)	Earned Return Change (8)	Cross Reference (9)
1	Long Term Debt	\$ 354	\$ 6,187	55.36%	5.40%	2.99%	\$ 334	\$ (20)	Schedule 43, Line 26&28, Column 5&6&7
2	Short Term Debt	19	686	6.14%	1.20%	0.07%	8	(11)	
3	Common Equity	370	4,303	38.50%	8.75%	3.37%	377	7	
4									
5	Total	<u>\$ 743</u>	<u>\$ 11,176</u>	<u>100.00%</u>		<u>6.43%</u>	<u>\$ 719</u>	<u>\$ (24)</u>	
6									
7	Cross Reference		Schedule 2, Line 23, Column 3						

**RETURN ON CAPITAL
FOR THE YEAR ENDING DECEMBER 31, 2018
(\$000s)**

Line No.	Particulars (1)	2017 Forecast Earned Return (2)	Amount (3)	Ratio (4)	2018 Average Embedded Cost (5)	Cost Component (6)	Earned Return (7)	Earned Return Change (8)	Cross Reference (9)
1	Long Term Debt	\$ 334	\$ 6,215	55.35%	5.39%	2.98%	\$ 335	\$ 1	Schedule 44, Line 26&28, Column 5&6&7
2	Short Term Debt	8	690	6.15%	2.20%	0.13%	15	7	
3	Common Equity	377	4,323	38.50%	8.75%	3.37%	378	1	
4									
5	Total	<u>\$ 719</u>	<u>\$ 11,228</u>	<u>100.00%</u>		<u>6.48%</u>	<u>\$ 728</u>	<u>\$ 9</u>	
6									
7	Cross Reference		Schedule 3, Line 23, Column 3						

**EMBEDDED COST OF LONG TERM DEBT
FOR THE YEAR ENDING DECEMBER 31, 2017
(\$000s)**

Line No.	Particulars (1)	Issue Date (2)	Maturity Date (3)	Net Proceeds of Issue (4)	Average Principal Outstanding (5)	Interest * Rate (6)	Interest Expense (7)	Cross Reference (8)	
1	Medium Term Note - Series 11	September 21, 1999	September 21, 2029	147,710	150,000	7.073%	10,610		
2	2004 Long Term Debt Issue - Series 18	April 29, 2004	May 1, 2034	148,085	150,000	6.598%	9,897		
3	2005 Long Term Debt Issue - Series 19	February 25, 2005	February 25, 2035	148,337	150,000	5.980%	8,970		
4	2006 Long Term Debt Issue - Series 21	September 25, 2006	September 25, 2036	119,216	120,000	5.595%	6,714		
5	2007 Medium Term Debt Issue - Series 22	October 2, 2007	October 2, 2037	247,697	250,000	6.067%	15,168		
6	2008 Medium Term Debt Issue - Series 23	May 13, 2008	May 13, 2038	247,588	250,000	5.869%	14,673		
7	2009 Med.Term Debt Issue- Series 24	February 24, 2009	February 24, 2039	98,766	100,000	6.645%	6,645		
8	2011 Medium Term Debt Issue - Series 25	December 9, 2011	December 9, 2041	98,590	100,000	4.334%	4,334		
9	2015 Medium Term Debt Issue - Series 26 (Series A Renewal)	April 13, 2015	April 13, 2045	148,938	150,000	3.413%	5,120		
10	2016 Medium Term Debt Issue - Series 27 (Series B Renewal)	April 8, 2016	April 8, 2026	117,344	118,529	2.695%	3,194		
11	2016 Medium Term Debt Issue - Series 28	April 8, 2016	April 9, 2046	148,500	150,000	3.726%	5,589		
12	2016 Medium Term Debt Issue - Series 29	November 1, 2016	November 1, 2046	198,000	200,000	3.957%	7,914		
13									
14	FEVI L/T Debt Issue - 2008	February 16, 2008	February 15, 2038	247,999	250,000	6.109%	15,273		
15	FEVI L/T Debt Issue - 2010	December 6, 2010	December 6, 2040	98,836	100,000	5.278%	5,278		
16									
17	LILO Obligations - Kelowna				18,177	6.536%	1,188		
18	LILO Obligations - Nelson				2,971	8.381%	249		
19	LILO Obligations - Vernon				8,752	9.735%	852		
20	LILO Obligations - Prince George				22,971	8.589%	1,973		
21	LILO Obligations - Creston				2,200	7.682%	169		
22									
23	Vehicle Lease Obligation				4,295	4.866%	209		
24									
25	Sub-Total				<u>\$ 2,297,895</u>		<u>\$ 124,019</u>		
26	Fort Nelson Division Portion of Long Term				<u>\$ 6,187</u>		<u>\$ 334</u>		
27									
28	Average Embedded Cost					<u>5.40%</u>			
29									
30	* Interest Rate is Effective interest rate as it includes amortization of debt issue costs								

**EMBEDDED COST OF LONG TERM DEBT
FOR THE YEAR ENDING DECEMBER 31, 2018
(\$000s)**

Line No.	Particulars (1)	Issue Date (2)	Maturity Date (3)	Net Proceeds of Issue (4)	Average Principal Outstanding (5)	Interest * Rate (6)	Interest Expense (7)	Cross Reference (8)	
1	Medium Term Note - Series 11	September 21, 1999	September 21, 2029	147,710	150,000	7.073%	10,610		
2	2004 Long Term Debt Issue - Series 18	April 29, 2004	May 1, 2034	148,085	150,000	6.598%	9,897		
3	2005 Long Term Debt Issue - Series 19	February 25, 2005	February 25, 2035	148,337	150,000	5.980%	8,970		
4	2006 Long Term Debt Issue - Series 21	September 25, 2006	September 25, 2036	119,216	120,000	5.595%	6,714		
5	2007 Medium Term Debt Issue - Series 22	October 2, 2007	October 2, 2037	247,697	250,000	6.067%	15,168		
6	2008 Medium Term Debt Issue - Series 23	May 13, 2008	May 13, 2038	247,588	250,000	5.869%	14,673		
7	2009 Med.Term Debt Issue- Series 24	February 24, 2009	February 24, 2039	98,766	100,000	6.645%	6,645		
8	2011 Medium Term Debt Issue - Series 25	December 9, 2011	December 9, 2041	98,590	100,000	4.334%	4,334		
9	2015 Medium Term Debt Issue - Series 26 (Series A Renewal)	April 13, 2015	April 13, 2045	148,938	150,000	3.413%	5,120		
10	2016 Medium Term Debt Issue - Series 27 (Series B Renewal)	April 8, 2016	April 8, 2026	120,950	122,172	2.695%	3,194		
11	2016 Medium Term Debt Issue - Series 28	April 8, 2016	April 9, 2046	148,500	150,000	3.726%	5,589		
12	2016 Medium Term Debt Issue - Series 29	November 1, 2016	November 1, 2046	198,000	200,000	3.957%	7,914		
13									
14	FEVI L/T Debt Issue - 2008	February 16, 2008	February 15, 2038	247,999	250,000	6.109%	15,273		
15	FEVI L/T Debt Issue - 2010	December 6, 2010	December 6, 2040	98,836	100,000	5.278%	5,278		
16									
17	LILO Obligations - Kelowna				17,248	6.563%	1,132		
18	LILO Obligations - Nelson				2,834	8.539%	242		
19	LILO Obligations - Vernon				8,323	9.912%	825		
20	LILO Obligations - Prince George				21,942	8.750%	1,920		
21	LILO Obligations - Creston				2,106	7.835%	165		
22									
23	Vehicle Lease Obligation				2,515	5.765%	145		
24									
25	Sub-Total				<u>\$ 2,297,140</u>		<u>\$ 123,808</u>		
26	Fort Nelson Division Portion of Long Term				<u>\$ 6,215</u>		<u>\$ 335</u>		
27									
28	Average Embedded Cost					<u>5.39%</u>			
29									
30	* Interest Rate is Effective interest rate as it includes amortization of debt issue costs								

Appendix B

TARIFF CONTINUITIES AND BILL IMPACTS

FORTISBC ENERGY INC. - FORT NELSON SERVICE AREA
CALCULATION OF CUSTOMERS' RATES AND TARIFF CONTINUITY FOR
RATE 1 DOMESTIC SERVICE
EFFECTIVE January 1, 2017 RATES
BCUC ORDER NO. G-162-16

Line No.	Schedule (1)	Tariff Page (2)	Particulars (3)	January 1, 2016 Existing Rates (4)	Proposed (Delivery) Changes (5)	January 1, 2017 Proposed (Delivery) Rates (6)
1	Rate 1	No. 1	Option A			
2						
3			Minimum Daily Charge			
4			plus \$0.0391 times			
5			the amount of the promotional			
6			incentive divided by \$100			
7			(includes the first 2 Gigajoules per month prorated to daily basis)			
8						
9			Delivery Charge per Day	\$0.4048	\$0.0273	\$0.4321
10			Revenue Stabilization Adjustment Amount per Day	\$0.0051	\$0.0125	\$0.0176
11			Gas Cost Recovery Charge Prorated to Daily Basis	\$0.0850	\$0.0000	\$0.0850
12			Minimum Daily Charge (includes first 2 gigajoules)	\$0.4949	\$0.0398	\$0.5347
13						
14			Delivery Charge per GJ	\$3.138	\$0.212	\$3.350
15			Revenue Stabilization Adjustment Amount per GJ	\$0.078	\$0.190	\$0.268
16			Gas Cost Recovery Charge per GJ	\$1.294	\$0.000	\$1.294
17			Next 28 Gigajoules in any month	\$4.510	\$0.402	\$4.912
18						
19			Delivery Charge per GJ	\$3.048	\$0.206	\$3.254
20			Revenue Stabilization Adjustment Amount per GJ	\$0.078	\$0.190	\$0.268
21			Gas Cost Recovery Charge per GJ	\$1.294	\$0.000	\$1.294
22			Excess of 30 Gigajoules in any month	\$4.420	\$0.396	\$4.816
23						
24						
25	Rate 1	No. 1.1	Option B			
26						
27			Delivery Charge per Day	\$0.4048	\$0.0273	\$0.4321
28			Revenue Stabilization Adjustment Amount per Day	\$0.0051	\$0.0125	\$0.0176
29			Gas Cost Recovery Charge Prorated to Daily Basis	\$0.0850	\$0.0000	\$0.0850
30			Minimum Daily Charge (includes first 2 gigajoules)	\$0.4949	\$0.0398	\$0.5347
31						
32			Delivery Charge per GJ	\$3.138	\$0.212	\$3.350
33			Revenue Stabilization Adjustment Amount per GJ	\$0.078	\$0.190	\$0.268
34			Gas Cost Recovery Charge per GJ	\$1.294	\$0.000	\$1.294
35			Next 28 Gigajoules in any month	\$4.510	\$0.402	\$4.912
36						
37			Delivery Charge per GJ	\$3.048	\$0.206	\$3.254
38			Revenue Stabilization Adjustment Amount per GJ	\$0.078	\$0.190	\$0.268
39			Gas Cost Recovery Charge per GJ	\$1.294	\$0.000	\$1.294
40			Excess of 30 Gigajoules in any month	\$4.420	\$0.396	\$4.816

FORTISBC ENERGY INC. - FORT NELSON SERVICE AREA
CALCULATION OF CUSTOMERS' RATES AND TARIFF CONTINUITY FOR
RATES 2.1, 2.2 & 2.3 GENERAL SERVICE
EFFECTIVE January 1, 2017 RATES
BCUC ORDER NO. G-162-16

Line No.	Schedule (1)	Tariff Page (2)	Particulars (3)	January 1, 2016 Existing Rates (4)	Proposed (Delivery) Changes (5)	January 1, 2017 Proposed (Delivery) Rates (6)
1	Rate 2.1	No. 2	Delivery Charge per Day	\$1.1782	\$0.0784	\$1.2566
2			Revenue Stabilization Adjustment Amount per Day	\$0.0051	\$0.0125	\$0.0176
3			Gas Cost Recovery Charge Prorated to Daily Basis	\$0.0850	\$0.0000	\$0.0850
4			Minimum Daily Charge (includes first 2 gigajoules)	\$1.2683	\$0.0909	\$1.3592
5						
6			Delivery Charge per GJ	\$3.531	\$0.245	\$3.776
7			Revenue Stabilization Adjustment Amount per GJ	\$0.078	\$0.190	\$0.268
8			Gas Cost Recovery Charge per GJ	\$1.294	\$0.000	\$1.294
9			Next 298 Gigajoules in any month	\$4.903	\$0.435	\$5.338
10						
11			Delivery Charge per GJ	\$3.421	\$0.228	\$3.649
12			Revenue Stabilization Adjustment Amount per GJ	\$0.078	\$0.190	\$0.268
13			Gas Cost Recovery Charge per GJ	\$1.294	\$0.000	\$1.294
14			Excess of 300 Gigajoules in any month	\$4.793	\$0.418	\$5.211
15						
16	Rate 2.2	No. 2	Delivery Charge per Day	\$1.1782	\$0.0784	\$1.2566
17			Revenue Stabilization Adjustment Amount per Day	\$0.0051	\$0.0125	\$0.0176
18			Gas Cost Recovery Charge Prorated to Daily Basis	\$0.0850	\$0.0000	\$0.0850
19			Minimum Daily Charge (includes first 2 gigajoules)	\$1.2683	\$0.0909	\$1.3592
20						
21			Delivery Charge per GJ	\$3.531	\$0.245	\$3.776
22			Revenue Stabilization Adjustment Amount per GJ	\$0.078	\$0.190	\$0.268
23			Gas Cost Recovery Charge per GJ	\$1.294	\$0.000	\$1.294
24			Next 298 Gigajoules in any month	\$4.903	\$0.435	\$5.338
25						
26			Delivery Charge per GJ	\$3.421	\$0.228	\$3.649
27			Revenue Stabilization Adjustment Amount per GJ	\$0.078	\$0.190	\$0.268
28			Gas Cost Recovery Charge per GJ	\$1.294	\$0.000	\$1.294
29			Excess of 300 Gigajoules in any month	\$4.793	\$0.418	\$5.211
30						
31	Rate 2.3	No. 2.1	Delivery Charge per Month	\$36.480	\$2.430	\$38.910
32			Gas Cost Recovery Charge per Month	\$2.588	\$0.000	\$2.588
33			Minimum Monthly Charge (includes first 2 gigajoules)	\$39.07	\$2.430	\$41.50
34						
35			Delivery Charge per GJ	\$4.483	\$0.298	\$4.781
36			Gas Cost Recovery Charge per GJ	\$1.294	\$0.000	\$1.294
37			Next 298 Gigajoules in any month	\$5.777	\$0.298	\$6.075
38						
39			Delivery Charge per GJ	\$4.368	\$0.291	\$4.659
40			Gas Cost Recovery Charge per GJ	\$1.294	\$0.000	\$1.294
41			Excess of 300 Gigajoules in any month	\$5.662	\$0.291	\$5.953

FORTISBC ENERGY INC. - FORT NELSON SERVICE AREA
CALCULATION OF CUSTOMERS' RATES AND TARIFF CONTINUITY FOR
RATES 3.1, 3.2 & 3.3 INDUSTRIAL SERVICE
EFFECTIVE January 1, 2017 RATES
BCUC ORDER NO. G-162-16

Line No.	Schedule (1)	Tariff Page (2)	Particulars (3)	January 1, 2016 Existing Rates (4)	Proposed (Delivery) Changes (5)	January 1, 2017 Proposed (Delivery) Rates (6)
1	Rate 3.1	No. 3	Delivery Charge			
2						
3			First 20 Gigajoules in any month	\$3.873	\$0.313	\$4.186
4			Next 260 Gigajoules in any month	\$3.590	\$0.294	\$3.884
5			Excess over 280 Gigajoules in any month	\$2.929	\$0.250	\$3.179
6						
7			Rider 5 - Revenue Stabilization Adjustment Charge per GJ	\$0.078	\$0.190	\$0.268
8			Gas Cost Recovery Charge per Gigajoule	\$1.294	\$0.000	\$1.294
9						
10			Minimum Monthly Delivery Charge	\$1,826.00	\$0.00	\$1,826.00
11						
12						
13	Rate 3.2	No. 3	Delivery Charge			
14						
15			First 20 Gigajoules in any month	\$3.873	\$0.313	\$4.186
16			Next 260 Gigajoules in any month	\$3.590	\$0.294	\$3.884
17			Excess over 280 Gigajoules in any month	\$2.929	\$0.250	\$3.179
18						
19			Rider 5 - Revenue Stabilization Adjustment Charge per GJ	\$0.078	\$0.190	\$0.268
20			Gas Cost Recovery Charge per Gigajoule	\$1.294	\$0.000	\$1.294
21						
22			Minimum Monthly Delivery Charge	\$1,826.00	\$0.00	\$1,826.00
23						
24						
25	Rate 3.3	No. 3.1	Delivery Charge			
26						
27			First 20 Gigajoules in any month	\$3.873	\$0.313	\$4.186
28			Next 260 Gigajoules in any month	\$3.590	\$0.294	\$3.884
29			Excess over 280 Gigajoules in any month	\$2.929	\$0.250	\$3.179
30						
31			Rider 5 - Revenue Stabilization Adjustment Charge per GJ	\$0.078	\$0.190	\$0.268
32			Gas Cost Recovery Charge per Gigajoule	\$1.294	\$0.000	\$1.294
33						
34			Minimum Monthly Delivery Charge	\$1,826.00	\$0.00	\$1,826.00

FORTISBC ENERGY INC. - FORT NELSON SERVICE AREA
CALCULATION OF CUSTOMERS' RATES AND TARIFF CONTINUITY FOR
RATE 25 TRANSPORTATION SERVICE
EFFECTIVE January 1, 2017 RATES
BCUC ORDER NO. G-162-16

Appendix B
Page 4

Line No.	Schedule (1)	Tariff Page (2)	Particulars (3)	January 1, 2016 Existing Rates (4)	Proposed Changes (5)	January 1, 2017 Proposed Rates (6)
1	Rate 25	No. 4.21	Transportation Delivery Charge			
2						
3			First 20 Gigajoules in any month	\$3.873	\$0.313	\$4.186
4			Next 260 Gigajoules in any month	\$3.590	\$0.294	\$3.884
5			Excess over 280 Gigajoules in any month	\$2.929	\$0.250	\$3.179
6						
7			Minimum Monthly Delivery Charge	\$1,826.00	\$0.00	\$1,826.00
8						
9			Administration Charge per Month	\$202.00	\$0.00	\$202.00
10						
11			Delivery Margin Related Rider			
12			Rider 5: RSAM per GJ	\$0.078	\$0.190	\$0.268

FORTISBC ENERGY INC. - FORT NELSON SERVICE AREA
IMPACT ON CUSTOMERS BILLS
BCUC ORDER NO. G-162-16

RATE 1 - DOMESTIC (RESIDENTIAL) SERVICE - OPTION B

Line No.	Existing January 1, 2016 Rates				January 1, 2017 Proposed (Delivery) Rates				Annual Increase/(Decrease)		
	Volume		Rate	Annual \$	Volume		Rate	Annual \$	Rate	Annual \$	% of Previous Annual Bill
1	Rate 1 Domestic Service Option B										
2											
3	<u>Monthly Charge</u>										
4	365.25	days x	\$0.4048	\$147.8532	365.25	days x	\$0.4321	\$157.8245	\$0.0273	\$9.9713	1.46%
5	365.25	days x	\$0.0051	1.8628	365.25	days x	\$0.0176	6.4284	\$0.0125	\$4.5656	0.67%
6	365.25	days x	\$0.0850	31.0463	365.25	days x	\$0.0850	31.0463	\$0.0000	\$0.0000	0.00%
7				\$0.4949				\$0.5347	\$0.0398	\$14.54	2.13%
8											
9	<u>Next 28 Gigajoules in any month</u>										
10	111	GJ x	\$3.138	\$348.3180	111	GJ x	\$3.350	\$371.8500	\$0.212	\$23.532	3.45%
11	111	GJ x	0.078	8.6580	111	GJ x	0.268	29.7480	0.190	21.090	3.10%
12	111	GJ x	1.294	143.6340	111	GJ x	1.294	143.6340	0.000	0.000	0.00%
13				\$4.510				\$4.912	\$0.402	\$44.62	6.55%
14											
15	<u>Excess of 30 Gigajoules in any month</u>										
16	0	GJ x	\$3.048	\$0.0000	0	GJ x	\$3.254	\$0.0000	\$0.206	\$0.000	0.00%
17	0	GJ x	0.078	0.0000	0	GJ x	0.268	0.0000	0.190	0.000	0.00%
18	0	GJ x	1.294	0.0000	0	GJ x	1.294	0.0000	0.000	0.000	0.00%
19				\$4.420				\$4.816	\$0.396	\$0.00	0.00%
20											
21	<u>Total</u>		<u>135</u>	<u>GJ</u>	<u>\$681.37</u>	<u>135</u>	<u>GJ</u>	<u>\$740.53</u>	<u>\$59.16</u>	<u>8.68%</u>	
22											
23	<u>Summary of Annual Delivery and Commodity Charges</u>										
24				\$506.6920				\$565.8509	\$59.1590	8.68%	
25				174.6803				174.6803	0.0000	0.00%	
26				<u>\$681.37</u>				<u>\$740.53</u>	<u>\$59.16</u>	<u>8.68%</u>	

Tariff rate schedule per GJ charges are set at 3 decimals. Individual tariff components are calculated and shown to 4 decimals; subtotal amounts, equivalent to the line items on customer bills, are rounded and shown to 2 decimals, consistent with actual invoice calculations. Slight differences in totals due to rounding

**FORTISBC ENERGY INC. - FORT NELSON SERVICE AREA
IMPACT ON CUSTOMERS BILLS
BCUC ORDER NO. G-162-16**

RATE 2.1 - GENERAL (COMMERCIAL) SERVICE

Line No.	Existing January 1, 2016 Rates						January 1, 2017 Proposed (Delivery) Rates						Annual Increase/(Decrease)		
			Volume	Rate	Annual \$				Volume	Rate	Annual \$		Rate	Annual \$	% of Previous Annual Bill
1	Rate 2.1 General Service														
2															
3	<u>Monthly Charge</u>														
4		365.25	days x	\$1.1782	=	\$430.3376		365.25	days x	\$1.2566	=	\$458.9732	\$0.0784	\$28.6356	1.14%
5		365.25	days x	\$0.0051	=	1.8628		365.25	days x	\$0.0176	=	6.4284	\$0.0125	\$4.5656	0.18%
6		365.25	days x	\$0.0850	=	31.0463		365.25	days x	\$0.0850	=	31.0463	\$0.0000	\$0.0000	0.00%
7				\$1.2683		\$463.25				\$1.3592		\$496.45	\$0.0909	\$33.20	1.33%
8															
9	<u>Next 298 Gigajoules in any month</u>														
10		416	GJ x	\$3.531	=	\$1,468.8960		416	GJ x	\$3.776	=	\$1,570.8160	\$0.245	\$101.920	4.07%
11		416	GJ x	0.078	=	32.4480		416	GJ x	0.268	=	111.4880	0.190	79.040	3.16%
12		416	GJ x	1.294	=	538.3040		416	GJ x	1.294	=	538.3040	0.000	0.000	0.00%
13				\$4.903		\$2,039.65				\$5.338		\$2,220.61	\$0.435	\$180.96	7.23%
14															
15	<u>Excess of 300 Gigajoules in any month</u>														
16		0	GJ x	\$3.421	=	\$0.0000		0	GJ x	\$3.649	=	\$0.0000	\$0.228	\$0.000	0.00%
17		0	GJ x	0.078	=	0.0000		0	GJ x	0.268	=	0.0000	0.190	0.000	0.00%
18		0	GJ x	1.294	=	0.0000		0	GJ x	1.294	=	0.0000	0.000	0.000	0.00%
19				\$4.793		\$0.00				\$5.211		\$0.00	\$0.418	\$0.00	0.00%
20															
21		<u>440</u>	GJ			\$2,502.90		<u>440</u>	GJ			\$2,717.06		\$214.16	8.56%
22															
23	<u>Summary of Annual Delivery and Commodity Charges</u>														
24						\$1,933.5443						\$2,147.7056	\$214.1612	8.56%	
25						569.3503						569.3503	0.0000	0.00%	
26						\$2,502.89						\$2,717.06	\$214.17	8.56%	

Tariff rate schedule per GJ charges are set at 3 decimals. Individual tariff components are calculated and shown to 4 decimals; subtotal amounts, equivalent to the line items on customer bills, are rounded and shown to 2 decimals, consistent with actual invoice calculations. Slight differences in totals due to rounding

**FORTISBC ENERGY INC. - FORT NELSON SERVICE AREA
IMPACT ON CUSTOMERS BILLS
BCUC ORDER NO. G-162-16**

RATE 2.2 - GENERAL (COMMERCIAL) SERVICE

Line No.	Existing January 1, 2016 Rates				January 1, 2017 Proposed (Delivery) Rates				Annual Increase/(Decrease)			
	Volume		Rate	Annual \$	Volume		Rate	Annual \$	Rate	Annual \$	% of Previous Annual Bill	
1	Rate 2.2 General Service											
2												
3	<u>Monthly Charge</u>											
4	365.25	days x	\$1.1782	= \$430.3376	365.25	days x	\$1.2566	= \$458.9732	\$0.0784	\$28.6356	0.07%	
5	365.25	days x	\$0.0051	= 1.8628	365.25	days x	\$0.0176	= 6.4284	\$0.0125	\$4.5656	0.01%	
6	365.25	days x	\$0.0850	= 31.0463	365.25	days x	\$0.0850	= 31.0463	\$0.0000	\$0.0000	0.00%	
7	Minimum Monthly Charge (includes the first 2 gigajoules)								\$0.0909	\$33.20	0.08%	
8												
9	<u>Next 298 Gigajoules in any month</u>											
10	3,576	GJ x	\$3.531	= \$12,626.8560	3,576	GJ x	\$3.776	= \$13,502.9760	\$0.245	\$876.120	2.21%	
11	3,576	GJ x	0.078	= 278.9280	3,576	GJ x	0.268	= 958.3680	0.190	679.440	1.72%	
12	3,576	GJ x	1.294	= 4,627.3440	3,576	GJ x	1.294	= 4,627.3440	0.000	0.000	0.00%	
13	Total Charges per GJ								\$0.435	\$1,555.56	3.93%	
14												
15	<u>Excess of 300 Gigajoules in any month</u>											
16	4,500	GJ x	\$3.421	= \$15,394.5000	4,500	GJ x	\$3.649	= \$16,420.5000	\$0.228	\$1,026.000	2.59%	
17	4,500	GJ x	0.078	= 351.0000	4,500	GJ x	0.268	= 1,206.0000	0.190	855.000	2.16%	
18	4,500	GJ x	1.294	= 5,823.0000	4,500	GJ x	1.294	= 5,823.0000	0.000	0.000	0.00%	
19	Total Charges per GJ								\$0.418	\$1,881.00	4.75%	
20												
21	Total		8,100	GJ	\$39,564.88	Total		8,100	GJ	\$43,034.64	\$3,469.76	8.77%
22												
23	<u>Summary of Annual Delivery and Commodity Charges</u>											
24	Delivery Charge (including RSAM)								\$3,469.7612	8.77%		
25	Commodity Charge								0.0000	0.00%		
26	Total								\$3,469.77	8.77%		

Tariff rate schedule per GJ charges are set at 3 decimals. Individual tariff components are calculated and shown to 4 decimals; subtotal amounts, equivalent to the line items on customer bills, are rounded and shown to 2 decimals, consistent with actual invoice calculations. Slight differences in totals due to rounding

**FORTISBC ENERGY INC. - FORT NELSON SERVICE AREA
IMPACT ON CUSTOMERS BILLS
BCUC ORDER NO. G-162-16**

RATE 25 - TRANSPORTATION SERVICE

Line No.	Existing January 1, 2016 Rates						January 1, 2017 Proposed Rates						Annual Increase/(Decrease)		
	Volume		Rate		Annual \$		Volume		Rate		Annual \$	Rate	Annual \$	% of Previous Annual Bill	
1	Rate 25 Transportation Service														
2															
3	<u>Transportation Delivery Charges</u>														
4															
5	Delivery Charge per Gigajoule														
6		240	GJ x	\$3.873	=	\$929.5200		240	GJ x	\$4.186	=	\$1,004.6400	\$0.313	\$75.1200	0.12%
7		3,120	GJ x	\$3.590	=	11,200.8000		3,120	GJ x	\$3.884	=	12,118.0800	\$0.294	917.2800	1.42%
8		16,490	GJ x	\$2.929	=	48,299.2100		16,490	GJ x	\$3.179	=	52,421.7100	\$0.250	4,122.5000	6.40%
9		12 months	x	\$1,826.00	=	-		12 months	x	\$1,826.00	=	-	\$0.00	\$0.00	0.00%
10															
11		12 months	x	\$202.00	=	\$2,424.00		12 months	x	\$202.00	=	\$2,424.00	\$0.00	\$0.00	0.00%
12															
13		19,850	GJ x	\$0.078	=	\$1,548.3000		19,850	GJ x	\$0.268	=	\$5,319.8000	\$0.190	\$3,771.5000	5.86%
14															
15		<u>19,850</u>	GJ x	<u>\$3.244</u>	=	<u>\$64,401.83</u>		<u>19,850</u>	GJ x	<u>\$3.692</u>	=	<u>\$73,288.23</u>	<u>\$0.448</u>	<u>\$8,886.40</u>	<u>13.80%</u>
16															
17															
18	<u>Summary of Annual Delivery, Administration and Commodity Charges</u>														
19		19,850	GJ x	\$3.244	=	\$64,401.8300		19,850	GJ x	\$3.692	=	\$73,288.2300	\$0.448	\$8,886.4000	13.80%
20		0	GJ	0.000	=	0.0000		0	GJ	0.000	=	0.0000	0.000	0.0000	0.00%
21		19,850	GJ x	<u>\$3.244</u>	=	<u>\$64,401.83</u>		19,850	GJ x	<u>\$3.692</u>	=	<u>\$73,288.23</u>	<u>\$0.448</u>	<u>\$8,886.40</u>	<u>13.80%</u>

Tariff rate schedule per GJ charges are set at 3 decimals. Individual tariff components are calculated and shown to 4 decimals; subtotal amounts, equivalent to the line items on customer bills, are rounded and shown to 2 decimals, consistent with actual invoice calculations. Slight differences in totals due to rounding

Appendix C
DRAFT ORDER



ORDER NUMBER

G-xx-xx

IN THE MATTER OF

the *Utilities Commission Act*, RSBC 1996, Chapter 473

and

FortisBC Energy Inc.

Application for Approval of 2017-2018 Revenue Requirements and Rates
for the Fort Nelson Service Area,
Order G-162-16 Rates and Final Financial Schedules Compliance Filing

BEFORE:

Panel Chair/Commissioner

Commissioner

Commissioner

on Date

ORDER

WHEREAS:

- A. On November 9, 2016, the British Columbia Utilities Commission (Commission), pursuant to sections 59 to 61 of the *Utilities Commission Act*, issued Order G-162-16 and Reasons for Decision, approving for FortisBC Energy Inc. (FEI) a delivery rate increase of 6.86 percent effective January 1, 2017 and an additional delivery rate increase of 6.94 percent effective January 1, 2018 for the Fort Nelson service area (FEFN);
- B. Order G-162-16 also directed FEI to file as a compliance filing the finalized financial schedules for the 2017 and 2018 test periods;
- C. On November 23, 2016, FEI filed its compliance filing (Compliance Filing), requesting amended rate increases resulting from adjustments to the calculation of the shared services fee from FEI to FEFN based on the October 5, 2016 Evidentiary Update in the FEI Annual Review of 2017 Rates application. The change results in a decrease to the FEFN 2017 revenue requirement of \$6 thousand in 2017 and a further \$2 thousand decrease in 2018, resulting in reduced and smoothed amended delivery rate increases of 6.68 percent in 2017 and an additional delivery rate increase of 6.66 percent in 2018;
- D. The Commission has reviewed and considered the Compliance Filing and determines that the amended rates should be approved.

NOW THEREFORE pursuant to sections 59 to 61 of the *Utilities Commission Act*, the British Columbia Utilities Commission orders as follows:

1. FortisBC Energy Inc.'s amended delivery rate increases of 6.68 percent effective January 1, 2017 and 6.66 percent effective January 1, 2018 for the Fort Nelson Service Area are approved.

2. All other determinations in Order G-162-16 and the Reasons for Decision attached as Appendix A to Order G-162-16 remain unchanged.

DATED at the City of Vancouver, in the Province of British Columbia, this (XX) day of (Month Year).

BY ORDER

(X. X. last name)
Commissioner