

Centra Gas Manitoba Inc.
2019/20 General Rate Application
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CENTRA GAS MANITOBA INC.
Summary of Rate Base Rate of Return
Revenue Requirement & Rate Base

Schedule 6.0.0 (Update)
March 22, 2019
(\$000'S)

	CGAAP	CGAAP	CGAAP	CGAAP	IFRS	IFRS	IFRS	IFRS	IFRS
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Forecast	Test Year
1									
2									
3									
4									
5									
6									
7 Cost of Gas	197 099	181 638	251 733	273 904	214 500	199 221	193 185	193 053	173 667
8 Other Income	(990)	(1 296)	(1 599)	(1 543)	(2 439)	(2 315)	(2 380)	(2 474)	(2 366)
9 Furnace Replacement Program		3 800	3 800	3 800	3 800	3 800	3 800	3 800	545
10 Operating & Administration	62 117	63 735	66 810	67 458	65 907	64 684	62 413	62 615	60 550
11 Other Expenses	-	-	-	-	85	234	3 028	872	46
12 Depreciation & Amortization	25 501	27 624	28 060	29 027	26 913	28 249	29 629	31 554	33 480
13 Capital & Other Taxes	19 274	18 263	19 755	19 461	19 607	19 119	19 216	19 917	20 312
14 Return on Rate Base	33 559	33 336	31 679	32 048	33 157	34 515	36 951	38 233	39 597
15 Corporate Allocation (A)	12 000	-	-	-	-	-	-	-	-
16 Revenue Requirement from Gas Rates	336 560	327 099	400 238	424 155	361 531	347 507	345 842	347 571	325 830
17									
18									
19									
20 Gas Plant in Service (B)	637 887	648 311	669 686	696 001	719 298	754 903	804 085	836 105	868 266
21 Accumulated Depreciation (B)	(227 334)	(228 277)	(235 913)	(245 238)	(255 777)	(265 910)	(277 201)	(289 051)	(301 188)
22 Net Plant	410 552	420 034	433 774	450 763	463 522	488 993	526 884	547 054	567 078
23 Net Intangible Assets (B)		5 639	7 223	7 594	8 919	7 106	7 694	8 888	9 312
24 Regulatory Deferral Accounts (C)		-	-	-	6 763	12 126	17 318	22 267	26 603
25 Contributions in Aid of Construction (B)	(49 936)	(51 941)	(53 121)	(54 297)	(56 237)	(57 732)	(58 736)	(60 021)	(61 534)
26 Working Capital Allowance	104 247	104 174	98 800	105 763	106 068	108 811	108 589	104 385	104 187
27 Rate Base (Sum lines 22 to 26)	464 864	477 906	486 677	509 823	529 035	559 303	601 750	622 572	645 646

(A) Fiscal year 2011/12 is stated as filed in the 2013/14 Gas GRA

Fiscal years 2012/13 and on, Corporate Allocation has not been included in the Revenue Requirement from Gas Rates as per Order 85/13 in which the PUB stated that the overall return on rate base is to compensate for finance expense, net income, and corporate allocation.

(B) Balances are calculated using 13-mo averages.

(C) Includes the regulatory deferral debit and credit 13-mo balances relating to: (i) change in depreciation method, (ii) deferred ineligible overhead, (iii) loss on disposal of assets, (iv) change in depreciation rate on meters, and (v) impact of 2014 depreciation study.

CENTRA GAS MANITOBA INC.
Utility Plant Continuity Schedule
2011/12 Actual

Schedule 6.1.0
November 30, 2018
(\$000'S)

	Balance				Balance
	Mar 31/11	Additions	Retirements	Adjustments	Mar 31/12
	[1]	[2]	[3]	[4]	[5]
1					
2					
3					
4					
5					
6	Transmission Plant				
7	Land	779	-	-	779
8	Structures & Improvements - M&R	1 015	26	-	1 040
9	Structures & Improvements	76	-	-	76
10	Mains - Transmission	91 145	3 860	(121)	94 885
11	Measuring & Regulating Equipment	7 523	-	(15)	7 508
12	Other Transmission Equipment	-	-	-	-
13					
14	Distribution Plant				
15	Land	1 017	11	(1)	1 026
16	Structures & Improvements	1 342	-	(7)	1 335
17	Structures & Improvements - M&R	4 060	1	(25)	4 036
18	Services	210 656	6 902	(693)	216 865
19	Regulators	46 691	1 875	-	48 566
20	Mains - Distribution	160 547	7 149	(90)	167 605
21	Measuring & Reg. Equipment	33 466	911	(41)	34 336
22	Telemetry Equipment	3 978	-	-	3 978
23	Meters	39 386	4 627	(3 208)	40 805
24	AMR/ERT Modules	-	-	-	-
25	Computer Equipment - Hardware (SCADA)	103	258	-	361
26					
27	General Plant				
28	Land	138	-	(1)	137
29	Structures & Improvements	9 145	-	-	9 145
30	Leasehold Improvements	-	-	-	-
31	Office Furniture & Equipment	1 073	-	(607)	465
32	Computer Equipment - Hardware	-	-	-	-
33	Transportation Equipment	1 141	-	(118)	1 023
34	Heavy Work Equipment	544	-	(14)	530
35	Tools & Work Equipment	2 928	-	(489)	2 439
36	Communication Struct.& Equip.	-	-	-	-
37	Other General Equipment	190	-	-	393
38					
39	Total Gross Plant	616 942	25 620	(5 430)	637 333

CENTRA GAS MANITOBA INC.
Utility Plant Continuity Schedule
2012/13 Actual

Schedule 6.1.1
November 30, 2018
(\$000'S)

	Balance				Balance	
	Mar 31/12	Additions	Retirements	Adjustments	Mar 31/13	
	[1]	[2]	[3]	[4]	[5]	
1						
2						
3						
4						
5	Transmission Plant					
6	Land	779	6	-	-	785
7	Structures & Improvements - M&R	1 040	-	-	-	1 040
8	Structures & Improvements	76	-	-	-	76
9	Mains - Transmission	94 885	831	(71)	(1)	95 644
10	Measuring & Regulating Equipment	7 508	231	(75)	-	7 664
11						
12	Distribution Plant					
13	Land	1 026	91	-	1	1 118
14	Structures & Improvements	1 335	-	-	0	1 335
15	Structures & Improvements - M&R	4 036	155	(13)	1	4 179
16	Services	216 865	7 533	(824)	1	223 575
17	Regulators	48 566	2 751	-	-	51 317
18	Mains - Distribution	167 605	10 667	(120)	-	178 152
19	Measuring & Reg. Equipment	34 336	2 696	(176)	1	36 857
20	Telemetry Equipment	3 978	85	(24)	(1)	4 038
21	Meters	40 805	4 238	(3 818)	-	41 225
22	Computer Equipment - Hardware (SCADA)	361	32	-	-	393
23						
24	General Plant					
25	Land	137	-	-	(1)	136
26	Structures & Improvements	9 145	-	-	2	9 147
27	Office Furniture & Equipment	465	-	(83)	-	382
28	Transportation Equipment	1 023	-	(406)	-	617
29	Heavy Work Equipment	530	-	-	-	530
30	Tools & Work Equipment	2 439	-	(496)	-	1 943
31	Other General Equipment	393	22	-	-	415
32						
33	Total Gross Plant	637 333	29 338	(6 106)	4	660 570

CENTRA GAS MANITOBA INC.
Utility Plant Continuity Schedule
2013/14 Actual

Schedule 6.1.2
November 30, 2018
(\$000'S)

	Balance				Balance	
	Mar 31/13	Additions	Retirements	Adjustments	Mar 31/14	
	[1]	[2]	[3]	[4]	[5]	
1						
2						
3						
4						
5	Transmission Plant					
6	Land	785	16	-	-	801
7	Structures & Improvements - M&R	1 040	-	(5)	-	1 035
8	Structures & Improvements	76	-	-	-	76
9	Mains - Transmission	95 644	6 694	(277)	-	102 061
10	Measuring & Regulating Equipment	7 664	716	(242)	-	8 138
11						
12	Distribution Plant					
13	Land	1 118	13	(2)	-	1 129
14	Structures & Improvements	1 335	-	-	-	1 335
15	Structures & Improvements - M&R	4 179	213	(189)	-	4 203
16	Services	223 575	9 155	(695)	-	232 035
17	Regulators	51 317	2 326	(819)	-	52 824
18	Mains - Distribution	178 152	7 455	(299)	-	185 308
19	Measuring & Reg. Equipment	36 857	505	(46)	-	37 316
20	Telemetry Equipment	4 038	29	(20)	-	4 047
21	Meters	41 225	2 337	(2 474)	-	41 088
22	Computer Equipment - Hardware (SCADA)	393	49	-	-	442
23						
24	General Plant					
25	Land	136	-	-	-	136
26	Structures & Improvements	9 147	-	(164)	-	8 984
27	Office Furniture & Equipment	382	-	(117)	-	265
28	Transportation Equipment	617	-	(417)	-	200
29	Heavy Work Equipment	530	-	(70)	-	460
30	Tools & Work Equipment	1 943	-	(431)	-	1 512
31	Other General Equipment	415	(5)	-	-	410
32						
33	Total Gross Plant	660 570	29 504	(6 266)	-	683 808

CENTRA GAS MANITOBA INC.
Utility Plant Continuity Schedule
2014/15 Actual

Schedule 6.1.3
November 30, 2018
(\$000'S)

	Balance				CGAAP	Other	IFRS
	Mar 31/14	Additions	Retirements	Adjustments	Balance	Adjustments	Balance
	[1]	[2]	[3]	[4]	Mar 31/15	[6]	Mar 31/15
	[1]	[2]	[3]	[4]	[5]	[6]	[7]
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							

CENTRA GAS MANITOBA INC.
Utility Plant Continuity Schedule
2015/16 Actual

Schedule 6.1.4
November 30, 2018
(\$000'S)

	Balance			Balance	
	Mar 31/15	Additions	Retirements	Mar 31/16	
	[1]	[2]	[3]	[4]	
1					
2					
3					
4					
5	Transmission Plant				
6	Land	813	120	-	934
7	Structures & Improvements - M&R	1 035		(27)	1 008
8	Structures & Improvements	76		-	76
9	Mains - Transmission	105 081	6 255	(59)	111 278
10	Measuring & Regulating Equipment	8 241	1 526	(63)	9 705
11					
12	Distribution Plant				
13	Land	1 187	36	-	1 223
14	Structures & Improvements	1 335	35	-	1 370
15	Structures & Improvements - M&R	4 241	204	(25)	4 419
16	Services	240 484	9 971	(537)	249 918
17	Regulators	54 430	2 324	(1 316)	55 437
18	Mains - Distribution	194 356	9 681	(237)	203 801
19	Measuring & Reg. Equipment	38 397	1 520	(282)	39 634
20	Telemetry Equipment	4 118	45	(44)	4 119
21	Meters	42 642	3 228	(2 356)	43 513
22	Computer Equipment - Hardware (SCADA)	442	-	(103)	339
23					
24	General Plant				
25	Land	136	-	-	136
26	Structures & Improvements	8 864	-	(183)	8 681
27	Office Furniture & Equipment	139	-	(139)	-
28	Transportation Equipment	129	-	(50)	79
29	Heavy Work Equipment	392	-	-	392
30	Tools & Work Equipment	1 120	-	(920)	200
31	Other General Equipment	364	25	-	389
32					
33	Total Gross Plant	708 023	34 970	(6 340)	736 653
34					
35	IFRS Net Book Value Adoption	(238 182)	-	2 997	(235 185)
36					
37	IFRS Cost or Deemed Cost	469 841	34 970	(3 343)	501 468

CENTRA GAS MANITOBA INC.
Utility Plant Continuity Schedule
2016/17 Actual

Schedule 6.1.5
November 30, 2018
(\$000'S)

	Balance			Balance	
	Mar 31/16	Additions	Retirements	Mar 31/17	
	[1]	[2]	[3]	[4]	
1					
2					
3					
4					
5	Transmission Plant				
6	Land	934	52	-	985
7	Structures & Improvements - M&R	1 008	-	-	1 008
8	Structures & Improvements	76	-	-	76
9	Mains - Transmission	111 278	28 279	(313)	139 243
10	Measuring & Regulating Equipment	9 705	1 086	-	10 790
11					
12	Distribution Plant				
13	Land	1 223	339	-	1 562
14	Structures & Improvements	1 370	7	-	1 377
15	Structures & Improvements - M&R	4 419	6	(21)	4 405
16	Services	249 918	10 662	(418)	260 162
17	Regulators	55 437	2 647	(1 912)	56 173
18	Mains - Distribution	203 801	9 874	(354)	213 320
19	Measuring & Reg. Equipment	39 634	4 965	(553)	44 046
20	Telemetry Equipment	4 119	185	-	4 305
21	Meters	43 513	3 298	(2 199)	44 613
22	Computer Equipment - Hardware (SCADA)	339	-	(258)	81
23					
24	General Plant				
25	Land	136	-	-	136
26	Structures & Improvements	8 681	-	(60)	8 621
27	Office Furniture & Equipment	-	-	-	-
28	Transportation Equipment	79	-	(53)	26
29	Heavy Work Equipment	392	-	(63)	329
30	Tools & Work Equipment	200	-	-	200
31	Other General Equipment	389	(23)	-	366
32					
33	Total Gross Plant	736 653	61 377	(6 205)	791 825
34					
35	IFRS Net Book Value Adoption	(235 185)	-	2 403	(232 782)
36					
37	IFRS Cost or Deemed Cost	501 468	61 377	(3 801)	559 044

CENTRA GAS MANITOBA INC.
Utility Plant Continuity Schedule
2017/18 Actual

Schedule 6.1.6
November 30, 2018
(\$000'S)

	Balance			Balance	
	Mar 31/17	Additions	Retirements	Mar 31/18	
	[1]	[2]	[3]	[4]	
1					
2					
3					
4					
5	Transmission Plant				
6	Land	985	42	-	1 027
7	Structures & Improvements - M&R	1 008	111	-	1 119
8	Structures & Improvements	76	-	-	76
9	Mains - Transmission	139 243	6 491	(72)	145 662
10	Measuring & Regulating Equipment	10 790	626	-	11 416
11					
12	Distribution Plant				
13	Land	1 562	5	-	1 567
14	Structures & Improvements	1 377	-	-	1 377
15	Structures & Improvements - M&R	4 405	1 081	(33)	5 454
16	Services	260 162	10 811	(282)	270 691
17	Regulators	56 173	2 395	(2 035)	56 532
18	Mains - Distribution	213 320	5 352	(111)	218 561
19	Measuring & Reg. Equipment	44 046	5 108	(332)	48 823
20	Telemetry Equipment	4 305	453	(178)	4 579
21	Meters	44 613	3 175	(2 020)	45 768
22	Computer Equipment - Hardware (SCADA)	81	99	(32)	148
23					
24	General Plant				
25	Land	136	-	-	136
26	Structures & Improvements	8 621	-	(2)	8 619
27	Office Furniture & Equipment	-	-	-	-
28	Transportation Equipment	26	-	-	26
29	Heavy Work Equipment	329	-	(70)	259
30	Tools & Work Equipment	200	-	(198)	2
31	Other General Equipment	366	(70)	-	297
32					
33	Total Gross Plant	791 825	35 679	(5 364)	822 140
34					
35	IFRS Net Book Value Adoption	(232 782)	-	1 605	(231 176)
36					
37	IFRS Cost or Deemed Cost	559 044	35 679	(3 759)	590 964

CENTRA GAS MANITOBA INC.
Utility Plant Continuity Schedule
2018/19 Forecast

Schedule 6.1.7
November 30, 2018
(\$000'S)

	Balance			Balance	
	Mar 31/18	Additions	Retirements	Mar 31/19	
	[1]	[2]	[3]	[5]	
1					
2					
3					
4					
5					
6	Transmission Plant				
7	Land	1 027	-	1 027	
8	Structures & Improvements - M&R	1 119	147	1 266	
9	Structures & Improvements	76	-	76	
10	Mains - Transmission	145 662	6 204	(136)	151 730
11	Measuring & Regulating Equipment	11 416	1 895	(18)	13 293
14					
15	Distribution Plant				
16	Land	1 567	118	-	1 685
17	Structures & Improvements	1 377	-	-	1 377
18	Structures & Improvements - M&R	5 454	156	(51)	5 559
19	Services	270 691	9 191	(357)	279 525
20	Regulators	56 532	2 165	(2 134)	56 563
21	Mains - Distribution	218 561	9 483	(251)	227 793
22	Measuring & Reg. Equipment	48 823	2 480	(251)	51 051
23	Telemetry Equipment	4 579	663	(13)	5 229
25	Meters	45 768	2 289	(1 946)	46 110
26	Computer Equipment - Hardware (SCADA)	148	665	-	813
27					
28	General Plant				
29	Land	136	-	-	136
30	Structures & Improvements	8 619	-	-	8 619
31	Office Furniture & Equipment	-	-	-	-
32	Transportation Equipment	26	-	(27)	(1)
33	Heavy Work Equipment	259	-	(73)	185
34	Tools & Work Equipment	2	-	(2)	-
35	Other General Equipment	297	-	-	297
36					
37	Total Gross Plant	822 140	35 456	(5 260)	852 336
38					
39	IFRS Net Book Value Adoption	(231 176)		1 313	(229 863)
40					
41	IFRS Cost or Deemed Cost	590 964	35 456	(3 947)	622 473

CENTRA GAS MANITOBA INC.
Utility Plant Continuity Schedule
2019/20 Test Year

Schedule 6.1.8
November 30, 2018
(\$000'S)

	Balance			Balance	
	Mar 31/19	Additions	Retirements	Mar 31/20	
	[1]	[2]	[3]	[5]	
1					
2					
3					
4					
5					
6	Transmission Plant				
7	Land	1 027	-	-	1 027
8	Structures & Improvements - M&R	1 266	194	-	1 460
9	Structures & Improvements	76	-	-	76
10	Mains - Transmission	151 730	4 906	(139)	156 497
11	Measuring & Regulating Equipment	13 293	2 365	(18)	15 639
12	Cath Prot/Rect/Sacr Anode, Groundbed	-	128	-	128
13	Gas Inline Inspections	-	1 662	-	1 662
14					
15	Distribution Plant				
16	Land	1 685	158	-	1 843
17	Structures & Improvements	1 377	-	-	1 377
18	Structures & Improvements - M&R	5 559	128	(52)	5 635
19	Services	279 525	9 794	(364)	288 954
20	Regulators	56 563	2 293	(2 177)	56 679
21	Mains - Distribution	227 793	8 115	(256)	235 652
22	Measuring & Reg. Equipment	51 051	2 721	(256)	53 516
23	Telemetry Equipment	5 229	281	(13)	5 497
24	Cath Prot/Rect/Sacr Anode, Groundbed	-	317	-	317
25	Meter Testing	-	3 408	-	3 408
26	Meters	46 110	2 894	(2 755)	46 249
27	Computer Equipment - Hardware	813	734	-	1 548
28					
29	General Plant				
30	Land	136	-	-	136
31	Structures & Improvements	8 619	-	-	8 619
32	Office Furniture & Equipment	-	-	-	-
33	Transportation Equipment	(1)	-	-	(1)
34	Heavy Work Equipment	185	-	-	185
35	Tools & Work Equipment	-	-	-	-
36	Other General Equipment	297	-	-	297
37					
38	Total Gross Plant	852 336	40 097	(6 031)	886 401
39					
40	IFRS Net Book Value Adoption	(229 863)		1 270	(228 593)
41					
42	IFRS Cost or Deemed Cost	622 473	40 097	(4 761)	657 809

CENTRA GAS MANITOBA INC.
Accumulated Depreciation Continuity Schedule
2011/12 Actual

Schedule 6.3.0
November 30, 2018
(\$000'S)

	Balance Mar 31/11	Depreciation Expense	Retirements	Adjustments	Balance Mar 31/12
	[1]	[2]	[3]	[4]	[5]
1					
2					
3					
4					
5					
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7					
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29					
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31					
32					
33					
34					
35					
36					
37					
38					
39					
Transmission Plant					
Land	-	-	-	-	-
Structures & Improvements - M&R	500	20	(2)	1	518
Structures & Improvements	54	2	-	-	56
Mains - Transmission	23 107	1 599	(211)	-	24 494
Measuring & Regulating Equipment	2 311	145	(15)	-	2 441
Other Transmission Equipment	-	-	-	-	-
Distribution Plant					
Land	-	-	-	-	-
Structures & Improvements	715	28	(2)	-	741
Structures & Improvements - M&R	1 225	64	(25)	-	1 264
Services	76 635	6 167	(3 739)	32	79 095
Regulators	17 986	1 014	-	-	19 000
Mains - Distribution	56 490	2 999	(348)	(1)	59 141
Measuring & Reg. Equipment	15 127	1 101	(56)	-	16 171
Telemetry Equipment	2 938	199	(8)	-	3 129
Meters	10 551	1 708	(3 208)	-	9 052
AMR/ERT Modules	-	-	-	-	-
Computer Equipment - Hardware (SCADA)	8	37	-	-	46
General Plant					
Land	-	-	-	-	-
Structures & Improvements	5 674	137	-	-	5 811
Leasehold Improvements	-	-	-	-	-
Office Furniture & Equipment	907	53	(607)	-	353
Computer Equipment - Hardware	-	-	-	-	-
Computer System Development - Plant	-	-	-	-	-
Transportation Equipment	843	138	(114)	-	867
Heavy Work Equipment	551	-	(9)	-	542
Tools & Work Equipment	2 311	183	(489)	-	2 005
Communication Struct.& Equip.	-	-	-	-	-
Other General Equipment	-	-	-	-	-
Accumulated Depreciation	217 932	15 594	(8 834)	32	224 725

CENTRA GAS MANITOBA INC.
Accumulated Depreciation Continuity Schedule
2012/13 Actual

Schedule 6.3.1
November 30, 2018
(\$000'S)

	Balance Mar 31/12	Depreciation Expense	Retirements	Adjustments	Balance Mar 31/13
	[1]	[2]	[3]	[4]	[5]
1					
2					
3					
4					
5	Transmission Plant				
6	Land	-	-	-	-
7	Structures & Improvements - M&R	518	20	-	538
8	Structures & Improvements	56	2	-	58
9	Mains - Transmission	24 494	1 658	(215)	25 938
10	Measuring & Regulating Equipment	2 441	145	(79)	2 508
11					
12	Distribution Plant				
13	Land	-	-	-	-
14	Structures & Improvements	741	28	-	769
15	Structures & Improvements - M&R	1 264	65	(17)	1 312
16	Services	79 095	6 349	(3 408)	82 035
17	Regulators	19 000	1 060	-	20 059
18	Mains - Distribution	59 141	3 170	(241)	62 070
19	Measuring & Reg. Equipment	16 171	1 147	(215)	17 103
20	Telemetry Equipment	3 129	200	(24)	3 304
21	Meters	9 052	1 771	(3 818)	7 005
22	Computer Equipment - Hardware (SCADA)	46	78	-	124
23					
24	General Plant				
25	Land	-	-	-	-
26	Structures & Improvements	5 811	139	-	5 968
27	Office Furniture & Equipment	353	30	(83)	327
28	Transportation Equipment	867	104	(392)	579
29	Heavy Work Equipment	542	-	-	542
30	Tools & Work Equipment	2 005	136	(496)	1 645
31	Other General Equipment	-	-	-	-
32					
33	Accumulated Depreciation	224 725	16 104	(8 989)	231 883

CENTRA GAS MANITOBA INC.
Accumulated Depreciation Continuity Schedule
2013/14 Actual

Schedule 6.3.2
November 30, 2018
(\$000'S)

	Balance	Depreciation			Balance
	Mar 31 /13	Expense	Retirements	Adjustments	Mar 31/14
	[1]	[2]	[3]	[4]	[5]
1					
2					
3					
4					
5	Transmission Plant				
6	Land	-	-	-	-
7	Structures & Improvements - M&R	538	20	(5)	554
8	Structures & Improvements	58	2	-	59
9	Mains - Transmission	25 938	1 696	(303)	27 331
10	Measuring & Regulating Equipment	2 508	149	(242)	2 414
11					
12	Distribution Plant				
13	Land	-	-	-	-
14	Structures & Improvements	769	28	-	797
15	Structures & Improvements - M&R	1 312	66	(190)	1 188
16	Services	82 035	6 572	(2 640)	85 967
17	Regulators	20 059	1 003	(819)	20 243
18	Mains - Distribution	62 070	3 321	(458)	64 933
19	Measuring & Reg. Equipment	17 103	1 198	(59)	18 242
20	Telemetry Equipment	3 304	202	(20)	3 486
21	Meters	7 005	1 765	(2 474)	6 296
22	Computer Equipment - Hardware (SCADA)	124	79	-	202
23					
24	General Plant				
25	Land	-	-	-	-
26	Structures & Improvements	5 968	137	(164)	5 941
27	Office Furniture & Equipment	327	24	(117)	234
28	Transportation Equipment	579	46	(408)	217
29	Heavy Work Equipment	542	-	(69)	473
30	Tools & Work Equipment	1 645	119	(431)	1 333
31	Other General Equipment	-	-	-	-
32					
33	Accumulated Depreciation	231 883	16 426	(8 398)	239 910

CENTRA GAS MANITOBA INC.
Accumulated Depreciation Continuity Schedule
2014/15 Actual

Schedule 6.3.3
November 30, 2018
(\$000'S)

	Balance Mar 31/14	Depreciation Expense	Retirements	Adjustments	CGAAP Balance Mar 31/15	Other IFRS Adjustments *	IFRS Balance Mar 31/15
	[1]	[2]	[3]	[4]	[5]	[8]	[9]
1							
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* Includes adjustments related to Gains/loss on disposal, CGAAP depreciation, ineligible overhead and meter exchanges.

CENTRA GAS MANITOBA INC.
Accumulated Depreciation Continuity Schedule
2015/16 Actual

Schedule 6.3.4
November 30, 2018
(\$000'S)

	Balance Mar 31/15	Depreciation Expense	Retirements	Adjustments	Balance Mar 31/16
	[1]	[2]	[3]	[4]	[5]
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CENTRA GAS MANITOBA INC.
Accumulated Depreciation Continuity Schedule
2016/17 Actual

Schedule 6.3.5
November 30, 2018
(\$000'S)

	Balance Mar 31/16	Depreciation Expense	Retirements	Adjustments	Balance Mar 31/17
	[1]	[2]	[3]	[4]	[6]
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CENTRA GAS MANITOBA INC.
Accumulated Depreciation Continuity Schedule
2017/18 Actual

Schedule 6.3.6
November 30, 2018
(\$000'S)

	Balance Mar 31/17	Depreciation Expense	Retirements	Adjustments	Balance Mar 31/18
	[1]	[2]	[3]	[4]	[5]
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CENTRA GAS MANITOBA INC.
Accumulated Depreciation Continuity Schedule
2018/19 Forecast

Schedule 6.3.7
November 30, 2018
(\$'000'S)

	Balance	Depreciation		Balance	
	Mar 31/18	Expense	Retirements	Mar 31/19	
	[1]	[2]	[3]	[5]	
1					
2					
3					
4					
5					
6	Transmission Plant				
7	Land	-	-	-	
8	Structures & Improvements - M&R	584	15	599	
9	Structures & Improvements	62	1	63	
10	Mains - Transmission	34 466	2 521	(136)	36 850
11	Measuring & Regulating Equipment	3 291	315	(18)	3 587
14					
15	Distribution Plant				
16	Land	-	-	-	
17	Structures & Improvements	873	22	-	896
18	Structures & Improvements - M&R	1 524	127	(51)	1 600
19	Services	99 985	4 612	(357)	104 240
20	Regulators	21 190	1 071	(2 134)	20 127
21	Mains - Distribution	76 338	3 372	(251)	79 459
22	Measuring & Reg. Equipment	20 789	1 242	(251)	21 779
23	Telemetry Equipment	4 190	223	(13)	4 401
25	Meter Testing	-	(0)	-	(0)
26	Meters	13 329	3 347	(1 946)	14 729
27	Computer Equipment - Hardware	51	99	-	150
28					
29	General Plant				
30	Land	-	-	-	
31	Structures & Improvements	6 242	160	-	6 403
32	Office Furniture & Equipment	-	-	-	-
33	Transportation Equipment	27	-	(27)	-
34	Heavy Work Equipment	259	-	(73)	185
35	Tools & Work Equipment	2	0	(2)	-
36					
37	Accumulated Depreciation	283 201	17 127	(5 260)	295 067
38					
39	IFRS Net Book Value Adoption	(231 176)	-	1 313	(229 863)
40					
41	IFRS Accumulated Depreciation	52 025	17 127	(3 947)	65 204

CENTRA GAS MANITOBA INC.
Accumulated Depreciation Continuity Schedule
2019/20 Test Year

Schedule 6.3.8
November 30, 2018
(\$000'S)

	Balance	Depreciation		Balance	
	Mar 31/19	Expense	Retirements	Mar 31/20	
	[1]	[2]	[3]	[5]	
1					
2					
3					
4					
5					
6	Transmission Plant				
7	Land	-	-	-	
8	Structures & Improvements - M&R	599	17	616	
9	Structures & Improvements	63	1	64	
10	Mains - Transmission	36 850	2 457	(139)	39 169
11	Measuring & Regulating Equipment	3 587	365	(18)	3 934
12	Cath Prot/Rect/Sacr Anode, Groundbed	-	44	-	44
13	Gas Inline Inspections	-	595	-	595
14					
15	Distribution Plant				
16	Land	-	-	-	
17	Structures & Improvements	896	22	-	918
18	Structures & Improvements - M&R	1 600	129	(52)	1 677
19	Services	104 240	4 750	(364)	108 625
20	Regulators	20 127	1 069	(2 177)	19 020
21	Mains - Distribution	79 459	3 211	(256)	82 413
22	Measuring & Reg. Equipment	21 779	1 297	(256)	22 820
23	Telemetry Equipment	4 401	246	(13)	4 634
24	Cath Prot/Rect/Sacr Anode, Groundbed	-	303	-	303
25	Meter Testing	(0)	154	-	154
26	Meters	14 729	3 368	(2 755)	15 341
27	Computer Equipment - Hardware	150	251	-	402
28					
29	General Plant				
30	Land	-	-	-	
31	Structures & Improvements	6 403	160	-	6 563
32	Office Furniture & Equipment	-	-	-	-
33	Transportation Equipment	-	-	-	-
34	Heavy Work Equipment	185	-	-	185
35	Tools & Work Equipment	-	-	-	-
36					
37	Accumulated Depreciation	295 067	18 439	(6 031)	307 475
38					
39	IFRS Net Book Value Adoption	(229 863)	-	1 270	(228 593)
40					
41	IFRS Accumulated Depreciation	65 204	18 439	(4 761)	78 883

CENTRA GAS MANITOBA INC.
Intangible Assets Continuity Schedule
2011/12 Actual

Schedule 6.4.0
November 30, 2018
(\$000'S)

1						
2		Balance			Balance	
3		Mar 31/11	Additions	Retirements	Adjustments	Mar 31/12
4		[1]	[2]	[3]	[4]	[5]
5						
6	Intangible Assets					
7	Franchises & Consents	38	-	(16)	-	22
8	Land Rights	4 469	130	-	-	4 599
9	Computer System Development	9 889	-	(4 585)	-	5 304
10	Other Distribution Development (SCADA)	-	-	-	-	-
11						
12	Total Gross Intangible	14 396	130	(4 601)	-	9 925
13						
14						
15						
16		Balance	Amortization			Balance
17		Mar 31/11	Expense	Retirements	Adjustments	Mar 31/12
18		[1]	[2]	[3]	[4]	[5]
19	Accumulated Amortization					
20	Intangible Plant					
21	Franchises & Consents	24	1	(16)	-	10
22	Land Rights	707	58	-	-	765
23	Computer System Development	7 229	626	(4 585)	-	3 271
24	Other Distribution Development (SCADA)	-	-	-	-	-
25						
26	Total Accumulated Amortization	7 961	686	(4 601)	-	4 046
27						
28	Net Intangible Asset	6 435				5 879

CENTRA GAS MANITOBA INC.
Intangible Assets Continuity Schedule
2012/13 Actual

Schedule 6.4.1
November 30, 2018
(\$000'S)

1						
2		Balance			Balance	
3		Mar 31/12	Additions	Retirements	Adjustments	Mar 31/13
4		[1]	[2]	[3]	[4]	[5]
5						
6	Intangible Assets					
7	Franchises & Consents	22	-	-	-	22
8	Land Rights	4 599	122	-	(3)	4 718
9	Computer System Development	5 304	-	-	-	5 304
10	Other Distribution Development (SCADA)	-	-	-	-	-
11						
12	Total Gross Intangible	9 925	122	-	(3)	10 044
13						
14						
15						
16		Balance	Amortization			Balance
17		Mar 31/12	Expense	Retirements	Adjustments	Mar 31/13
18		[1]	[2]	[3]	[4]	[5]
19						
20	Accumulated Amortization					
21	Franchises & Consents	10	1	-	-	11
22	Land Rights	765	60	-	-	825
23	Computer System Development	3 271	530	-	-	3 801
24	Other Distribution Development (SCADA)	-	-	-	-	-
25						
26	Total Accumulated Amortization	4 046	592	-	-	4 638
27						
28						
29	Net Intangible Asset	5 879				5 406

CENTRA GAS MANITOBA INC.
Intangible Assets Continuity Schedule
2013/14 Actual

Schedule 6.4.2
November 30, 2018
(\$000'S)

1						
2		Balance			Balance	
3		Mar 31/13	Additions	Retirements	Adjustments	Mar 31/14
4		[1]	[2]	[3]	[4]	[5]
5						
6	Intangible Assets					
7	Franchises & Consents	22	-	-	-	22
8	Land Rights	4 718	521	-	-	5 239
9	Computer System Development	5 304	-	-	-	5 304
10	Other Distribution Development (SCADA)	-	3 007	-	-	3 007
11						
12	Total Gross Intangible	10 044	3 528	-	-	13 572
13						
14						
15						
16		Balance	Amortization			Balance
17		Mar 31/13	Expense	Retirements	Adjustments	Mar 31/14
18		[1]	[2]	[3]	[4]	[5]
19						
20	Accumulated Amortization					
21	Franchises & Consents	11	1	-	-	12
22	Land Rights	825	63	-	-	888
23	Computer System Development	3 801	530	-	-	4 332
24	Other Distribution Development (SCADA)	-	395	-	-	395
25						
26	Total Accumulated Amortization	4 638	990	-	-	5 628
27						
28						
29	Net Intangible Asset	5 406				7 944

CENTRA GAS MANITOBA INC.
Intangible Assets Continuity Schedule
2014/15 Actual

Schedule 6.4.3
November 30, 2018
(\$000'S)

					CGAAP		IFRS
	Balance				Balance	Other IFRS	Balance
	Mar 31/14	Additions	Retirements	Adjustments	Mar 31/15	Adjustments	Mar 31/15
	[1]	[2]	[3]	[4]	[5]	[6]	[7]
Intangible Assets							
Franchises & Consents	22	-	-	-	22		22
Land Rights	5 239	374	-	-	5 613	(34)	5 579
Computer System Development	5 304	-	-	-	5 304		5 304
Other Distribution Development (SCADA)	3 007	-	-	-	3 007		3 007
Total Gross Intangible	13 572	374	-	-	13 946	(34)	13 912
IFRS Net Book Value Adoption	(5 628)	-	-	-	(5 628)	-	(5 628)
IFRS Cost or Deemed Cost	7 944	374	-	-	8 318	(34)	8 284
	Balance	Amortization			Balance	Other IFRS	Balance
	Mar 31/14	Expense	Retirements	Adjustments	Mar 31/15	Adjustments	Mar 31/15
	[1]	[2]	[3]	[4]	[5]	[6]	[7]
Accumulated Amortization							
Franchises & Consents	12	1	-	-	13	-	13
Land Rights	888	71	-	-	959	(0)	959
Computer System Development	4 332	530	-	-	4 862	-	4 862
Other Distribution Development (SCADA)	395	402	-	-	797	32	830
Total Accumulated Amortization	5 628	1 004	-	-	6 632	32	6 664
IFRS Net Book Value Adoption	(5 628)	-	-	-	(5 628)	-	(5 628)
IFRS Accumulated Amortization	-	1 004	-	-	1 004	32	1 037
Net Intangible Asset	7 944				7 313		7 247

CENTRA GAS MANITOBA INC.
Intangible Assets Continuity Schedule
2015/16 Actual

Schedule 6.4.4
November 30, 2018
(\$000'S)

	Balance			Balance	
	Mar 31/15	Additions	Retirements	Mar 31/16	
	[1]	[2]	[3]	[4]	
Intangible Assets					
Franchises & Consents	22	-	-	22	
Land Rights	5 579	757	-	6 337	
Computer System Development	5 304	-	(5 304)	-	
Other Distribution Development (SCADA)	3 007	-	-	3 007	
Total Gross Intangible	13 912	757	(5 304)	9 365	
IFRS Net Book Value Adoption	(5 628)	-	4 332	(1 296)	
IFRS Cost or Deemed Cost	8 284	757	(972)	8 069	
	Balance	Amortization		Balance	
	Mar 31/15	Expense	Retirements	Adjustments	Mar 31/16
	[1]	[2]	[3]	[4]	[5]
Accumulated Amortization					
Franchises & Consents	13	1	-	15	
Land Rights	959	77	-	0	1 036
Computer System Development	4 862	442	(5 304)	-	-
Other Distribution Development (SCADA)	830	434	-	(1)	1 264
Total Accumulated Amortization	6 664	955	(5 304)	(0)	2 315
IFRS Net Book Value Adoption	(5 628)	-	4 332	-	(1 296)
IFRS Accumulated Amortization	1 037	955	(972)	(0)	1 018
Net Intangible Asset	7 247				7 051

CENTRA GAS MANITOBA INC.
Intangible Assets Continuity Schedule
2016/17 Actual

Schedule 6.4.5
November 30, 2018
(\$000's)

	Balance			Balance
	Mar 31/16	Additions	Retirements	Mar 31/17
	[1]	[2]	[3]	[4]
Intangible Assets				
Intangible Plant				
Franchises & Consents	22	-	-	22
Land Rights	6 337	941	-	7 278
Other Distribution Development (SCADA)	3 007	-	-	3 007
Total Gross Intangible	9 365	941	-	10 307
IFRS Net Book Value Adoption	(1 296)	-	-	(1 296)
IFRS Cost or Deemed Cost	8 069	941	-	9 010
	Balance	Amortization		Balance
	Mar 31/16	Expense	Retirements	Mar 31/17
	[1]	[2]	[3]	[4]
[5]				
Accumulated Amortization				
Franchises & Consents	15	1	-	16
Land Rights	1 036	86	-	1 122
Other Distribution Development (SCADA)	1 264	434	-	1 678
Total Accumulated Amortization	2 315	522	-	2 816
IFRS Net Book Value Adoption	(1 296)	-	-	(1 296)
IFRS Accumulated Amortization	1 018	522	-	1 520
Net Intangible Asset	7 051			7 490

CENTRA GAS MANITOBA INC.
Intangible Assets Continuity Schedule
2017/18 Actual

Schedule 6.4.6
November 30, 2018
(\$000's)

	Balance			Balance	
	Mar 31/17	Additions	Retirements	Mar 31/18	
	[1]	[2]	[3]	[4]	
Intangible Assets					
Franchises & Consents	22	-	-	22	
Land Rights	7 278	464	-	7 741	
Other Distribution Development (SCADA)	3 007	424	-	3 431	
Total Gross Intangible	10 307	888	-	11 195	
IFRS Net Book Value Adoption	(1 296)	-	-	(1 296)	
IFRS Cost or Deemed Cost	9 010	888	-	9 898	
	Balance	Amortization		Balance	
	Mar 31/17	Expense	Retirements	Adjustments	Mar 31/18
	[1]	[2]	[3]	[4]	[5]
Accumulated Amortization					
Franchises & Consents	16	1	-	-	17
Land Rights	1 122	98	-	-	1 220
Other Distribution Development (SCADA)	1 678	472	-	(51)	2 099
Total Accumulated Amortization	2 816	571	-	(51)	3 336
IFRS Net Book Value Adoption	(1 296)	-	-	-	(1 296)
IFRS Accumulated Amortization	1 520	571	-	(51)	2 040
Net Intangible Asset	7 490				7 858

CENTRA GAS MANITOBA INC.
Intangible Assets Continuity Schedule
2018/19 Forecast

Schedule 6.4.7
November 30, 2018
(\$000's)

	Balance			Balance	
	Mar 31/18	Additions	Retirements	Mar 31/19	
	[1]	[2]	[3]	[4]	
Intangible Assets					
Franchises & Consents	22	-	-	22	
Land Rights	7 741	1 931	-	9 672	
Other Distribution Development (SCADA)	3 431	379	-	3 810	
Total Gross Intangible	11 195	2 310	-	13 504	
IFRS Net Book Value Adoption	(1 296)	-	-	(1 296)	
IFRS Cost or Deemed Cost	9 898	2 310	-	12 208	
	Balance	Amortization		Balance	
	Mar 31/18	Expense	Retirements	Adjustments	Mar 31/19
	[1]	[2]	[3]	[4]	[5]
Accumulated Amortization					
Franchises & Consents	17	1	-	-	18
Land Rights	1 220	116	-	-	1 336
Other Distribution Development (SCADA)	2 099	518	-	-	2 617
Total Accumulated Amortization	3 336	634	-	-	3 971
IFRS Net Book Value Adoption	(1 296)	-	-	-	(1 296)
IFRS Accumulated Amortization	2 040	634	-	-	2 675
Total Net Intangible Plant	<u>7 858</u>				<u>9 533</u>

CENTRA GAS MANITOBA INC.
Intangible Assets Continuity Schedule
2019/20 Test Year

Schedule 6.4.8
November 30, 2018
(\$000's)

	Balance			Balance	
	Mar 31/19	Additions	Retirements	Mar 31/20	
	[1]	[2]	[3]	[4]	
1					
2					
3					
4					
5					
6	Intangible Assets				
7	Franchises & Consents	22	-	-	22
8	Land Rights	9 672	176	-	9 849
9	Other Distribution Development (SCADA)	3 810	90	-	3 899
10					
11	Total Gross Intangible	13 504	266	-	13 770
12					
13	IFRS Net Book Value Adoption	(1 296)	-	-	(1 296)
14					
15	IFRS Cost or Deemed Cost	12 208	266	-	12 474
16					
17					
18		Balance	Amortization	Balance	
19		Mar 31/19	Expense	Retirements	Adjustments
20		[1]	[2]	[3]	[4]
21					[5]
22	Accumulated Amortization				
23	Franchises & Consents	18	1	-	-
24	Land Rights	1 336	127	-	-
25	Other Distribution Development (SCADA)	2 617	555	-	-
26					
27	Total Accumulated Amortization	3 971	684	-	-
28					
29	IFRS Net Book Value Adoption	(1 296)	-	-	-
30					
31	IFRS Accumulated Amortization	2 675	684	-	-
32					
33	Total Net Intangible Plant	9 533			9 115
34					

CENTRA GAS MANITOBA INC.
Regulated Deferrals Continuity Schedule
2011/12 Actual

Schedule 6.5.0
November 30, 2018
(\$000'S)

	Balance Mar 31/11	Additions	Amortization /Recovery	Balance Mar 31/12
	[1]	[2]	[3]	[4]
5 Regulatory Deferral Debit Balance				
6 Investment in Demand Side Management	38 737	10 299	(5 234)	43 803
7 Site Restoration	2 297	5	(205)	2 097
8 Regulatory Costs	870	512	(547)	835
9 Deferred Charges	41 904	10 816	(5 986)	46 735
10				
11 Deferred Taxes	32 476	2 565	(4 369)	30 672
12				
13 Total Deferred Debit Balance	74 380	13 381	(10 354)	77 407
14				
15 Regulatory Deferral Credit Balance				
16 PGVA	13 361	17 002	-	30 362
17				
18 Total Deferred Credit Balance	13 361	17 002	-	30 362
19				
20 Net Balance	61 019	(3 621)	(10 354)	47 044

CENTRA GAS MANITOBA INC.
Regulated Deferrals Continuity Schedule
2012/13 Actual

Schedule 6.5.1
November 30, 2018
(\$000'S)

	Balance Mar 31/12	Additions	Amortization /Recovery	Balance Mar 31/13
	[1]	[2]	[3]	[4]
Regulatory Deferral Debit Balance				
Included in Rate Base				
Investment in Demand Side Management	43 803	9 087	(6 264)	46 626
Site Restoration	2 097	-	(205)	1 892
Regulatory Costs	835	486	(587)	734
Total included in Working Capital	46 735	9 572	(7 055)	49 252
Excluded from Rate Base				
Deferred Taxes	30 672	2 412	(4 216)	28 867
Total Deferred Debit Balance	77 407	11 984	(11 271)	78 120
Regulatory Deferral Credit Balance				
Excluded from Rate Base				
PGVA	30 362	-	(5 878)	24 484
Total Deferred Credit Balance	30 362	-	(5 878)	24 484
Net Balance	47 044	11 984	(5 393)	53 635

CENTRA GAS MANITOBA INC.
Regulated Deferrals Continuity Schedule
2013/14 Actual

Schedule 6.5.2
November 30, 2018
(\$000'S)

	Balance Mar 31/13	Additions	Amortization /Recovery	Balance Mar 31/14
	[1]	[2]	[3]	[4]
5 Regulatory Deferral Debit Balance				
6 Included in Rate Base				
7 Investment in Demand Side Management	46 626	8 125	(7 172)	47 579
8 Site Restoration	1 892	1 589	(205)	3 276
9 Regulatory Costs	734	695	(437)	993
10 Total included in Working Capital	49 252	10 408	(7 814)	51 847
11				
12 DSM Deferral	-	5 400	-	5 400
13 Total included in Regulatory Deferrals	-	5 400	-	5 400
14				
15 Excluded from Rate Base				
16 Deferred Taxes	28 867	2 265	(4 070)	27 063
17 PGVA	-	39 241	-	39 241
18				
19 Total Deferred Debit Balance	78 120	57 315	(11 883)	123 551
20				
21 Regulatory Deferral Credit Balance				
22 Included in Rate Base				
23 DSM Deferral	-	5 400	-	5 400
24 Total included in Regulatory Deferrals	-	5 400	-	5 400
25				
26 Excluded from Rate Base				
27 PGVA	24 484	-	(24 484)	-
28				
29 Total Deferred Credit Balance	24 484	5 400	(24 484)	5 400
30				
31 Net Balance	53 635	51 915	12 601	118 151

CENTRA GAS MANITOBA INC.
Regulatory Deferral Debit Balance
2014/15 Actual (CGAAP)

Schedule 6.5.3
November 30, 2018
(\$000'S)

	Balance Mar 31/14	Additions	Amortization /Recovery	CGAAP Balance Mar 31/15	IFRS Adjustments	IFRS Balance Mar 31/15
	[1]	[2]	[3]	[4]	[5]	[6]
5 Regulatory Deferral Debit Balance						
6 Included in Rate Base						
7 Investment in Demand Side Management	47 579	9 942	(7 768)	49 753	(500)	49 253
8 Site Restoration	3 276	-	(311)	2 965	-	2 965
9 Regulatory Costs	993	940	(580)	1 353	-	1 353
10 Total included in Working Capital	51 847	10 883	(8 659)	54 070	(500)	53 570
11						
12 Change in Depreciation Method	-	-	-	-	1 993	1 993
13 Deferred Ineligible Overhead	-	-	-	-	700	700
14 Loss on Disposal of Assets	-	-	-	-	2 781	2 781
15 DSM Deferral	5 400	-	-	5 400	-	5 400
16 Total included in Regulatory Deferrals	5 400	-	-	5 400	5 475	10 875
17						
18 Excluded from Rate Base						
19 Deferred Taxes	27 063	2 119	(3 923)	25 259	-	25 259
20 PGVA	39 241	-	(7 509)	31 732	-	31 732
21						
22 Total Deferred Debit Balance	123 551	13 002	(20 092)	116 461	4 975	121 436
23						
24 Regulatory Deferral Credit Balance						
25 Included in Rate Base						
26 DSM Deferral	5 400	-	-	5 400	-	5 400
27 Impact of 2014 Depreciation Study	-	-	-	-	963	963
28 Total included in Regulatory Deferrals	5 400	-	-	5 400	963	6 363
29						
30 Total Deferred Credit Balance	5 400	-	-	5 400	963	6 363
31						
32 Net Balance	118 151	13 002	(20 092)	111 061	4 012	115 073

CENTRA GAS MANITOBA INC.
Regulated Deferrals Continuity Schedule
2015/16 Actual

Schedule 6.5.4
November 30, 2018
(\$000'S)

	Balance Mar 31/15	Additions	Amortization /Recovery	Balance Mar 31/16
	[1]	[2]	[3]	[4]
5 Regulatory Deferral Debit Balance				
6 Included in Rate Base				
7 Investment in Demand Side Management	49 253	9 964	(7 878)	51 339
8 Site Restoration	2 965	-	(311)	2 654
9 Regulatory Costs	1 353	742	(632)	1 463
10 Total included in Working Capital	53 570	10 706	(8 821)	55 456
11				
12 Change in Depreciation Method	1 993	2 144		4 138
13 Deferred Ineligible Overhead	700	700		1 400
14 Change in Depreciation Rate - Meters	-	471		471
15 Loss on Disposal of Assets	2 781	3 017		5 799
16 DSM Deferral	5 400	-	-	5 400
17 Total included in Regulatory Deferrals	10 875	6 333	-	17 207
18				
19 Excluded from Rate Base				
20 Deferred Taxes	25 259	1 978	(3 783)	23 455
21 PGVA	31 732		(31 732)	-
22				
23 Total Deferred Debit Balance	121 436	19 017	(44 335)	96 118
24				
25 Regulatory Deferral Credit Balance				
26 Included in Rate Base				
27 DSM Deferral	5 400	-	-	5 400
28 Impact of 2014 Depreciation Study	963	901	-	1 864
29 Total included in Regulatory Deferrals	6 363	901	-	7 264
30				
31 Excluded from Rate Base				
32 PGVA	-	1 248	-	1 248
33				
34 Total Deferred Credit Balance	6 363	2 149	-	8 512
35				
36 Net Balance	115 073	16 868	(44 335)	87 606

CENTRA GAS MANITOBA INC.
Regulated Deferrals Continuity Schedule
2016/17 Actual

Schedule 6.5.5
November 30, 2018
(\$000'S)

	Balance Mar 31/16	Additions	Amortization /Recovery	Balance Mar 31/17
	[1]	[2]	[3]	[4]
1				
2				
3				
4				
5 Regulatory Deferral Debit Balance				
6 Included in Rate Base				
7 Investment in Demand Side Management	51 339	10 708	(8 874)	53 172
8 Site Restoration	2 654	-	(311)	2 343
9 Regulatory Costs	1 463	625	(728)	1 360
10 Total included in Working Capital	55 456	11 332	(9 913)	56 875
11				
12 Change in Depreciation Method	4 138	2 228	-	6 366
13 Deferred Ineligible Overhead	1 400	700	-	2 100
14 Change in Depreciation Rate - Meters	471	474	-	945
15 Loss on Disposal of Assets	5 799	2 679	-	8 478
16 DSM Deferral	5 400	2 800	-	8 200
17 Total included in Regulatory Deferrals	17 207	8 882	-	26 089
18				
19 Excluded from Rate Base				
20 Deferred Taxes	23 455	1 827	(3 631)	21 651
21				
22 Total Deferred Debit Balance	96 118	22 041	(13 544)	104 615
23				
24 Regulatory Deferral Credit Balance				
25 Included in Rate Base				
26 DSM Deferral	5 400	2 800	-	8 200
27 Impact of 2014 Depreciation Study	1 864	892	-	2 756
28 Total included in Regulatory Deferrals	7 264	3 692	-	10 956
29				
30 Excluded from Rate Base				
31 PGVA	1 248	16 236	-	17 484
32				
33 Total Deferred Credit Balance	8 512	19 928	-	28 440
34				
35 Net Balance	87 606	2 113	(13 544)	76 175

CENTRA GAS MANITOBA INC.
Regulated Deferrals Continuity Schedule
2017/18 Actual

Schedule 6.5.6
November 30, 2018
(\$000'S)

	Balance Mar 31/17	Additions	Amortization /Recovery	Balance Mar 31/18
	[1]	[2]	[3]	[4]
5 Regulatory Deferral Debit Balance				
6 Included in Rate Base				
7 Investment in Demand Side Management	53 172	10 999	(8 990)	55 181
8 Site Restoration	2 343	47	(311)	2 079
9 Regulatory Costs	1 360	433	(725)	1 068
10 Total included in Working Capital	56 875	11 479	(10 026)	58 329
11				
12 Change in Depreciation Method	6 366	2 366	-	8 732
13 Deferred Ineligible Overhead	2 100	700	(72)	2 728
14 Change in Depreciation Rate - Meters	945	485	-	1 430
15 Loss on Disposal of Assets	8 478	2 484	-	10 962
16 DSM Deferral	8 200	-	-	8 200
17 Total included in Regulatory Deferrals	26 089	6 035	(72)	32 052
18				
19 Excluded from Rate Base				
20 Deferred Taxes	21 651	1 681	(3 485)	19 846
21				
22 Total Deferred Debit Balance	104 615	19 195	(13 583)	110 227
23				
24 Regulatory Deferral Credit Balance				
25 Included in Rate Base				
26 DSM Deferral	8 200	-	-	8 200
27 Impact of 2014 Depreciation Study	2 756	942	-	3 698
28 Total included in Regulatory Deferrals	10 956	942	-	11 898
29				
30 Excluded from Rate Base				
31 PGVA	17 484	-	(2 455)	15 029
32				
33 Total Deferred Credit Balances	28 440	942	(2 455)	26 927
34				
35 Net Balance	76 175	18 253	(11 128)	83 300

CENTRA GAS MANITOBA INC.
Regulated Deferrals Continuity Schedule
2018/19 Forecast

Schedule 6.5.7 (Update)
March 22, 2019
(\$000'S)

	Balance Mar 31/18	Additions	Amortization /Recovery	Balance Mar 31/19
	[1]	[2]	[3]	[4]
5 Regulatory Deferral Debit Balance				
6 Included in Rate Base				
7 Investment in Demand Side Management	55 181	9 367	(10 090)	54 458
8 Site Restoration	2 079	-	(314)	1 765
9 Regulatory Costs	1 068	1 885	(629)	2 325
10 Total included in Working Capital	58 329	11 252	(11 032)	58 549
11				
12 Change in Depreciation Method	8 732	2 375	-	11 107
13 Deferred Ineligible Overhead	2 728	700	(93)	3 335
14 Change in Depreciation Rate - Meters	1 430	499	-	1 929
15 Loss on Disposal of Assets	10 962	1 768	-	12 730
16 DSM Deferral (1)	8 200	(8 200)	-	-
17 Total included in Regulatory Deferrals	32 052	(2 858)	(93)	29 102
18				
19 Excluded from Rate Base				
20 Deferred Taxes	19 846	1 535	(3 339)	18 042
21				
22 Total Deferred Debit Balance	110 227	9 929	(14 464)	105 693
23				
24 Regulatory Deferral Credit Balance				
25 Included in Rate Base				
26 DSM Deferral (1)	8 200	(8 200)	-	-
27 Impact of 2014 Depreciation Study	3 698	1 020	-	4 718
28 Total included in Regulatory Deferrals	11 898	(7 180)	-	4 718
29				
30 Excluded from Rate Base				
31 PGVA	15 029	6 728	-	21 757
32				
33 Total Deferred Credit Balance	26 927	(452)	-	26 475
34				
35 Net Balance	83 300	10 381	(14 464)	79 218

37 (1) The DSM deferral asset and corresponding liability have been assumed to be written-off on March 31, 2019
38 to comply with PUB Board Order 59/18 from the 2017/18 and 2018/19 Electric GR

CENTRA GAS MANITOBA INC.
Regulated Deferrals Continuity Schedule
2019/20 Test Year

Schedule 6.5.8 (Update)
March 22, 2019
(\$000'S)

	Balance Mar 31/19	Additions	Amortization /Recovery	Balance Mar 31/20
	[1]	[2]	[3]	[4]
5 Regulatory Deferral Debit Balance				
6 Included in Rate Base				
7 Investment in Demand Side Management	54 458	8 483	(9 946)	52 996
8 Site Restoration	1 765	-	(314)	1 452
9 Regulatory Costs	2 325	2 145	(1 493)	2 977
10 Total included in Working Capital	58 549	10 628	(11 753)	57 424
11				
12 Change in Depreciation Method	11 107	2 389	-	13 496
13 Deferred Ineligible Overhead	3 335	700	(113)	3 922
14 Change in Depreciation Rate - Meters	1 929	-	(96)	1 833
15 Loss on Disposal of Assets	12 730	1 803	(374)	14 159
16 DSM Deferral (1)	-	-	-	-
17 Total included in Regulatory Deferrals	29 102	4 892	(584)	33 410
18				
19 Excluded from Rate Base				
20 Deferred Taxes	18 042	1 389	(3 193)	16 238
21				
22 Total Deferred Debit Balance	105 693	16 909	(15 529)	107 072
23				
24 Regulatory Deferral Credit Balance				
25 Included in Rate Base				
26 DSM Deferral (1)	-	-	-	-
27 Impact of 2014 Depreciation Study	4 718	-	(139)	4 579
28 Total included in Regulatory Deferrals	4 718	-	(139)	4 579
29				
30 Excluded from Rate Base				
31 PGVA	21 757	-	(14 031)	7 726
32				
33 Total Deferred Credit Balance	26 475	-	(14 170)	12 306
34				
35 Net Balance	79 218	16 909	(1 360)	94 766

37 (1) The DSM deferral asset and corresponding liability have been assumed to be written-off on March 31, 2019
38 to comply with PUB Board Order 59/18 from the 2017/18 and 2018/19 Electric GRA

CENTRA GAS MANITOBA INC.
Contributions in Aid of Construction Continuity Schedule
2011/12 Actual

Schedule 6.6.0
November 30, 2018
(\$000'S)

	Balance		Balance	
	Mar 31/11	Additions	Adjustments	Mar 31/12
	[1]	[2]	[3]	[4]
Gross Contributions:				
Transmission				
Mains	31 267	802	-	32 070
Measuring & Regulating Equipment	2 053	-	-	2 053
Distribution				
Services	8 807	-	-	8 807
Regulators	-	-	-	-
Mains	19 639	2 343	-	21 982
Measuring & Regulating Equipment	3 551	-	-	3 551
Meters	441	(300)	-	141
Total Gross Contributions	65 758	2 846	-	68 604
	Balance	Amortization	Amortization	Balance
	Mar 31/11	Rates	Expense	Retirements
	[1]	[2]	[3]	[4]
				[5]
Amortized Contributions:				
Transmission				
Mains	4 114	1.63%	331	-
Measuring & Regulating Equipment	-	-	-	-
Distribution				
Services	3 009	1.99%	170	-
Regulators	-	-	-	-
Mains	7 556	1.26%	218	-
Measuring & Regulating Equipment	1 797	2.59%	90	-
Meters	363	1.60%	2	(300)
Total Amortized Contributions	16 839		812	(300)
Net Contributions	48 919			51 253

CENTRA GAS MANITOBA INC.
Contributions in Aid of Construction Continuity Schedule
2012/13 Actual

Schedule 6.6.1
November 30, 2018
(\$000'S)

	Balance Mar 31/12 [1]	Additions [2]	Adjustments [3]	Balance Mar 31/13 [4]	
Gross Contributions:					
Transmission					
Mains	32 070	54	(1 080)	31 044	
Measuring & Regulating Equipment	2 053	-		2 053	
Distribution					
Services	8 807	-	(12)	8 795	
Regulators	-	-		-	
Mains	21 982	2 742	1 092	25 816	
Measuring & Regulating Equipment	3 551	-	-	3 551	
Meters	141	-	-	141	
Total Gross Contributions	68 604	2 796	-	71 400	
Amortized Contributions:					
	Balance Mar 31/12 [1]	Amortization Rates (1) [2]	Amortization Expense [3]	Retirements [4]	Balance Mar 31/13 [5]
Transmission					
Mains	4 445	1.63%	343	-	4 788
Measuring & Regulating Equipment	-		-	-	-
Distribution					
Services	3 179	1.99%	170	-	3 349
Regulators	-		-	-	-
Mains	7 775	1.26%	220	-	7 994
Measuring & Regulating Equipment	1 887	2.59%	90	-	1 978
Meters	65	1.60%	2	-	68
Total Amortized Contributions	17 352		825	-	18 177
Net Contributions	51 253				53 223

(1) ASL with Salvage (2010)

CENTRA GAS MANITOBA INC.
Contributions in Aid of Construction Continuity Schedule
2013/14 Actual

Schedule 6.6.2
November 30, 2018
(\$000'S)

	Balance Mar 31/13	Additions	Adjustments	Balance Mar 31/14	
	[1]	[2]	[3]	[4]	
Gross Contributions:					
Transmission					
Mains	31 044	224	-	31 268	
Measuring & Regulating Equipment	2 053	-	-	2 053	
-	-	-	-	-	
Distribution					
Services	8 795	(9)	121	8 907	
Regulators	-	-	-	-	
Mains	25 816	1 760	(121)	27 455	
Measuring & Regulating Equipment	3 551	-	-	3 551	
Meters	141	-	-	141	
Total Gross Contributions	71 400	1 975	-	73 375	
Amortized Contributions:					
	Balance Mar 31/13	Amortization Rates (1)	Amortization Expense	Retirements	Balance Mar 31/14
	[1]	[2]	[3]	[4]	[5]
Transmission					
Mains	4 788	1.63%	410	-	5 198
Measuring & Regulating Equipment	-	2.00%	21	-	21
Distribution					
Services	3 349	1.99%	175	-	3 524
Regulators	-	-	-	-	-
Mains	7 994	1.26%	227	-	8 221
Measuring & Regulating Equipment	1 978	2.59%	91	-	2 069
Meters	68	1.60%	2	-	70
Total Amortized Contributions	18 177		926	-	19 103
Net Contributions	53 223				54 272

(1) ASL with Salvage (2010)

CENTRA GAS MANITOBA INC.
Contributions in Aid of Construction Continuity Schedule
2014/15 Actual

Schedule 6.6.3
November 30, 2018
(\$000'S)

	Balance Mar 31/14	Additions	Adjustments	Balance Mar 31/15
	[1]	[2]	[3]	[4]
<u>Gross Contributions:</u>				
Transmission				
Mains	31 268	551	-	31 819
Measuring & Regulating Equipment	2 053	86	-	2 139
Distribution				
Services	8 907	-	-	8 907
Regulators	-	-	-	-
Mains	27 455	2 203	-	29 658
Measuring & Regulating Equipment	3 551	43	-	3 594
Meters	141	-	-	141
Total Gross Contributions	73 375	2 883	-	76 258
<u>Amortized Contributions:</u>				
Transmission				
Mains	5 198	1.81%	496	5 693
Measuring & Regulating Equipment	21	3.57%	56	77
Distribution				
Services	3 524	1.59%	142	3 666
Regulators	-	-	-	-
Mains	8 221	1.21%	207	8 428
Measuring & Regulating Equipment	2 069	1.91%	68	2 137
Meters	70	4.15%	6	76
Total Amortized Contributions	19 103		975	20 077
<u>Net Contributions</u>	54 272			56 180

(1) ASL No Salvage (2014)

CENTRA GAS MANITOBA INC.
Contributions in Aid of Construction Continuity Schedule
2015/16 Actual

Schedule 6.6.4
November 30, 2018
(\$000'S)

	Balance Mar 31/15	Additions	Adjustments	Balance Mar 31/16	
	[1]	[2]	[3]	[4]	
Gross Contributions:					
Transmission					
Mains	31 819	-	-	31 819	
Measuring & Regulating Equipment	2 139	-	-	2 139	
Distribution					
Services	8 907	1	-	8 908	
Regulators	-	-	-	-	
Mains	29 658	1 820	-	31 478	
Measuring & Regulating Equipment	3 594	-	-	3 594	
Meters	141	-	-	141	
Total Gross Contributions	76 258	1 821	-	78 079	
	Balance Mar 31/15	Amortization Rates (1)	Amortization Expense	Retirements	Balance Mar 31/16
	[1]	[2]	[3]	[4]	[5]
Amortized Contributions:					
Transmission					
Mains	5 693	1.81%	564	-	6 258
Measuring & Regulating Equipment	77	3.57%	59	-	136
Distribution					
Services	3 666	1.59%	142	-	3 807
Regulators	-	-	-	-	-
Mains	8 428	1.21%	192	-	8 620
Measuring & Regulating Equipment	2 137	1.91%	69	-	2 206
Meters	76	4.15%	6	-	82
Total Amortized Contributions	20 077		1 031	-	21 108
Net Contributions	56 180				56 970

(1) ELG No Salvage

CENTRA GAS MANITOBA INC.
Contributions in Aid of Construction Continuity Schedule
2016/17 Actual

Schedule 6.6.5
November 30, 2018
(\$000'S)

	Balance			Balance	
	Mar 31/16	Additions	Adjustments	Mar 31/17	
	[1]	[2]	[3]	[4]	
<u>Gross Contributions:</u>					
Transmission					
Mains	31 819	444	-	32 263	
Measuring & Regulating Equipment	2 139	-	-	2 139	
Distribution					
Services	8 908	-	-	8 908	
Regulators	-	-	-	-	
Mains	31 478	(1 317)	-	30 161	
Measuring & Regulating Equipment	3 594	-	-	3 594	
Meters	141	-	-	141	
Total Gross Contributions	78 079	(873)	-	77 206	
<u>Amortized Contributions:</u>					
	Balance	Amortization	Amortization	Balance	
	Mar 31/16	Rates (1)	Expense	Retirements	Mar 31/17
	[1]	[2]	[3]	[4]	[5]
Transmission					
Mains	6 258	1.81%	570	-	6 828
Measuring & Regulating Equipment	136	3.57%	59	-	195
Distribution					
Services	3 807	1.59%	142	-	3 949
Regulators	-	-	-	-	-
Mains	8 620	1.21%	196	(4 246)	4 569
Measuring & Regulating Equipment	2 206	1.91%	69	-	2 275
Meters	82	4.15%	6	-	87
Total Amortized Contributions	21 108		1 041	(4 246)	17 903
<u>Net Contributions</u>	<u>56 970</u>				<u>59 303</u>

(1) ELG No Salvage

CENTRA GAS MANITOBA INC.
Contributions in Aid of Construction Continuity Schedule
2017/18 Actual

Schedule 6.6.6
November 30, 2018
(\$000'S)

	Balance Mar 31/17	Additions	Adjustments	Balance Mar 31/18	
	[1]	[2]	[3]	[4]	
Gross Contributions:					
Transmission					
Mains	32 263	-	-	32 263	
Measuring & Regulating Equipment	2 139	-	-	2 139	
Distribution					
Services	8 908	26	-	8 934	
Regulators	-	-	-	-	
Mains	30 161	1 106	-	31 267	
Measuring & Regulating Equipment	3 594	-	-	3 594	
Meters	141	-	-	141	
Total Gross Contributions	77 206	1 132	-	78 338	
Amortized Contributions:					
	Balance Mar 31/17	Amortization Rates (1)	Amortization Expense	Retirements	Balance Mar 31/18
	[1]	[2]	[3]	[4]	[5]
Transmission					
Mains	6 828	1.81%	578	-	7 406
Measuring & Regulating Equipment	195	3.57%	59	-	254
Distribution					
Services	3 949	1.59%	142	-	4 091
Regulators	-	-	-	-	-
Mains	4 569	1.21%	204	-	4 773
Measuring & Regulating Equipment	2 275	1.91%	69	-	2 343
Meters	87	4.15%	6	-	93
Total Amortized Contributions	17 903		1 057	-	18 959
Net Contributions	59 303				59 378

(1) ELG No Salvage

CENTRA GAS MANITOBA INC.
Contributions in Aid of Construction Schedule
2018/19 Forecast

Schedule 6.6.7
November 30, 2018
(\$000'S)

	Balance			Balance		
	Mar 31/18	Additions	Adjustments	Mar 31/19		
	[1]	[2]	[3]	[4]		
5	Gross Contributions:					
6	Transmission					
7	Mains	32 263	1 637	-	33 900	
8	Measuring & Regulating Equipment	2 139	311	-	2 450	
9	Distribution					
10	Services	8 934	-	-	8 934	
11	Regulators	-	-	-	-	
12	Mains	31 267	507	-	31 774	
13	Measuring & Regulating Equipment	3 594	76	-	3 670	
14	Meters	141	-	-	141	
15	<hr/>					
16	Total Gross Contributions	78 338	2 531	-	80 869	
17						
18						
19						
20	Balance	Amortization	Amortization		Balance	
21	Mar 31/18	Rates (1)	Expense	Retirements	Mar 31/19	
22	[1]	[2]	[3]	[4]	[5]	
23	Amortized Contributions:					
24	Transmission					
25	Mains	7 406	1.81%	581	-	7 987
26	Measuring & Regulating Equipment	254	3.57%	61	-	315
27	Distribution					
28	Services	4 091	1.59%	142	-	4 233
29	Regulators	-		-	-	-
30	Mains	4 773	1.21%	232	-	5 005
31	Measuring & Regulating Equipment	2 343	1.91%	69	-	2 412
32	Meters	93	4.15%	6	-	99
33	<hr/>					
34	Total Amortized Contributions	18 959		1 091	-	20 050
35						
36						
37	Net Contributions	59 378				60 819
38	<hr/> <hr/>					

(1) ELG No Salvage

CENTRA GAS MANITOBA INC.
Contributions in Aid of Construction Schedule
2019/20 Test Year

Schedule 6.6.8
November 30, 2018
(\$000'S)

1					
2		Balance			Balance
3		Mar 31/19	Additions	Adjustments	Mar 31/20
4		[1]	[2]	[3]	[4]
5	<u>Gross Contributions:</u>				
6	Transmission				
7	Mains	33 900	1 280	-	35 180
8	Measuring & Regulating Equipment	2 450	250	-	2 700
9					
10	Distribution				
11	Services	8 934	-	-	8 934
12	Regulators	-	-	-	-
13	Mains	31 774	1 002	-	32 776
14	Measuring & Regulating Equipment	3 670	61	-	3 731
15	Meters	141	-	-	141
16					
17	Total Gross Contributions	80 869	2 593	-	83 462
18					
19					
20		Balance	Amortization	Amortization	Balance
21		Mar 31/19	Rates (1)	Expense	Retirements
22		[1]	[2]	[3]	[4]
23	<u>Amortized Contributions:</u>				[5]
24	Transmission				
25	Mains	7 987	1.81%	587	-
26	Measuring & Regulating Equipment	315	3.57%	64	-
27					8 574
28	Distribution				
29	Services	4 233	1.59%	142	-
30	Regulators	-		-	-
31	Mains	5 005	1.21%	262	-
32	Measuring & Regulating Equipment	2 412	1.91%	69	-
33	Meters	99	4.15%	6	-
34					105
35	Total Amortized Contributions	20 050		1 130	-
36					
37	<u>Net Contributions</u>	<u>60 819</u>			<u>62 281</u>
38					

(1) ELG No Salvage

CENTRA GAS MANITOBA INC.
Working Capital Allowance
2011/12 Actual

Schedule 6.7.0
November 30, 2018
(\$000'S)

	2011/12 Actual	Daily Amounts Col [1] / 365	Lead (Lag) Days	Working Capital Required Col [2] * Col [3]
	[1]	[2]	[3]	[4]
1				
2 Cash Working Capital Requirement:				
3				
4 Revenues	349 550	958	47.8	45 738
5				
6 Cost of Gas	197 099	540	(39.2)	(21 184)
7				
8 Operating & Administrative Expense	60 666	166	(15.2)	(2 526)
9				
10 Payroll Taxes	800	2	(15.2)	(33)
11				
12 Capital & Other Taxes	14 105	39	(17.7)	(683)
13				
14 Other Expenses	-	-	(15.2)	-
15				
16 Financing Expenses:				
17 Cost of Long Term Debt	20 212	55	(91.3)	(5 053)
18 Cost of Short Term Debt	312	1	(16.5)	(14)
19				
20 Corporate Allocation	12 000	33	(15.2)	(500)
21				
22 Cash Revenue Requirement Items (Col [1]; Sum lines 6 to 20)	305 194			
23				
24 Reconciling Revenue Requirement Items:				
25 Bad Debt Expense	1 451			
26 Depreciation & Amortization Expense	25 501			
27 Income Taxes (Deferred Taxes)	4 369			
28 Return on Equity	13 035			
29 Total Reconciling Items (sum lines 25 to 28)	44 356			
30 Total Revenue Requirement (line 22 + line 29)	349 550			
31				
32 Cash Working Capital Required (Col [4], sum lines 4 - 20)				15 745
33				
34 Non Cost of Service Tax Collections	27 692	76	1.0	75
35				
36 Cash Working Capital Requirement (Col [4], sum lines 32 + 34)				15 820
37				
38 Other Working Capital Requirements:				
39 Gas in Storage				46 720
40 Security Deposits				(421)
41 Investment in Demand Side Management				42 128
42 Total Other Working Capital Requirements				88 428
43				
44 Total Working Capital Allowance (line 36 + line 42)				104 247

CENTRA GAS MANITOBA INC.
Working Capital Allowance
2012/13 Actual

Schedule 6.7.1
November 30, 2018
(\$000'S)

	2012/13 Actual	Daily Amounts Col [1] / 365	Lead (Lag) Days	Working Capital Required Col [2] * Col [3]
	[1]	[2]	[3]	[4]
1				
2 Cash Working Capital Requirement:				
3				
4 Revenues (net of FRP)	324 595	889	47.8	42 473
5				
6 Cost of Gas	181 638	498	(39.2)	(19 522)
7				
8 Operating & Administrative Expense	62 594	171	(15.2)	(2 607)
9				
10 Payroll Taxes	786	2	(15.2)	(33)
11				
12 Capital & Other Taxes	13 261	36	(17.7)	(642)
13				
14 Other Expenses	-	-	(15.2)	-
15				
16 Financing Expenses:				
17 Cost of Long Term Debt	19 657	54	(91.3)	(4 914)
18 Cost of Short Term Debt	275	1	(16.5)	(12)
19				
20 Corporate Allocation	12 000	33	(15.2)	(500)
21				
22 Cash Revenue Requirement Items (Col [1]; Sum lines 6 to 20)	290 211			
23				
24 Reconciling Revenue Requirement Items:				
25 Bad Debt Expense	1 141			
26 Depreciation & Amortization Expense	27 624			
27 Income Taxes (Deferred Taxes)	4 216			
28 Return on Equity (net of Corporate Allocation)	1 403			
29 Total Reconciling Items (sum lines 25 to 28)	34 384			
30 Total Revenue Requirement (line 22 + line 29)	324 595			
31				
32 Cash Working Capital Required (Col [4], sum lines 4 - 20)				14 243
33				
34 Non Cost of Service Tax Collections	27 246	75	1.0	75
35				
36 Cash Working Capital Requirement (Col [4], sum lines 32 + 34)				14 317
37				
38 Other Working Capital Requirements:				
39 Gas in Storage				42 807
40 Security Deposits				(388)
41 Investment in Demand Side Management				44 604
42 Investment in Regulatory Costs				840
43 Investment in Site Restoration				1 995
44 Total Other Working Capital Requirements				89 857
45				
46 Total Working Capital Allowance (line 36 + line 44)				104 174

CENTRA GAS MANITOBA INC.
Working Capital Allowance
2013/14 Actual

Schedule 6.7.2
November 30, 2018
(\$000'S)

	2013/14 Actual	Daily Amounts Col [1] / 365	Lead (Lag) Days	Working Capital Required Col [2] * Col [3]
	[1]	[2]	[3]	[4]
1				
2 Cash Working Capital Requirement:				
3				
4 Revenues (net of FRP)	398 037	1 091	47.8	52 083
5				
6 Cost of Gas	251 733	690	(39.2)	(27 056)
7				
8 Operating & Administrative Expense	65 782	180	(15.2)	(2 739)
9				
10 Payroll Taxes	933	3	(15.2)	(39)
11				
12 Capital & Other Taxes	14 752	40	(17.7)	(715)
13				
14 Other Expenses	-	-	(15.2)	-
15				
16 Financing Expenses:				
17 Cost of Long Term Debt	17 172	47	(91.3)	(4 293)
18 Cost of Short Term Debt	496	1	(16.5)	(22)
19				
20 Corporate Allocation	12 000	33	(15.2)	(500)
21				
22 Cash Revenue Requirement Items (Col [1]; Sum lines 6 to 20)	362 868			
23				
24 Reconciling Revenue Requirement Items:				
25 Bad Debt Expense	1 028			
26 Depreciation & Amortization Expense	28 060			
27 Income Taxes (Deferred Taxes)	4 070			
28 Return on Equity (net of Corporate Allocation)	2 011			
29 Total Reconciling Items (sum lines 25 to 28)	35 169			
30 Total Revenue Requirement (line 22 + line 29)	398 037			
31				
32 Cash Working Capital Required (Col [4], sum lines 4 - 20)				16 719
33				
34 Non Cost of Service Tax Collections	33 843	93	1.00	93
35				
36 Cash Working Capital Requirement (Col [4], sum lines 32 + 34)				16 811
37				
38 Other Working Capital Requirements:				
39 Gas in Storage				32 559
40 Security Deposits				(369)
41 Investment in Demand Side Management				46 906
42 Investment in Regulatory Costs				981
43 Investment in Site Restoration				1 912
44 Total Other Working Capital Requirements				81 989
45				
46 Total Working Capital Allowance (line 36 + line 44)				98 800

CENTRA GAS MANITOBA INC.
Working Capital Allowance
2014/15 Actual

Schedule 6.7.3
November 30, 2018
(\$000'S)

	2014/15 Actual	Daily Amounts Col [1] / 365	Lead (Lag) Days	Working Capital Required Col [2] * Col [3]
	[1]	[2]	[3]	[4]
1				
2 Cash Working Capital Requirement:				
3				
4 Revenues (net of FRP)	421 898	1 156	47.8	55 205
5				
6 Cost of Gas	273 904	750	(39.2)	(29 439)
7				
8 Operating & Administrative Expense	66 448	182	(15.2)	(2 767)
9				
10 Payroll Taxes	855	2	(15.2)	(36)
11				
12 Capital & Other Taxes	14 683	40	(17.7)	(711)
13				
14 Other Expenses	-	-	(15.2)	-
15				
16 Financing Expenses:				
17 Cost of Long Term Debt	16 835	46	(91.3)	(4 209)
18 Cost of Short Term Debt	620	2	(16.5)	(28)
19				
20 <u>Corporate Allocation</u>	<u>12 000</u>	<u>33</u>	<u>(15.2)</u>	<u>(500)</u>
21				
22 Cash Revenue Requirement Items (Col [1]; Sum lines 6 to 20)	385 345			
23				
24 Reconciling Revenue Requirement Items:				
25 Bad Debt Expense	1 010			
26 Depreciation & Amortization Expense	29 027			
27 Income Taxes (Deferred Taxes)	3 923			
28 Return on Equity (net of Corporate Allocation)	2 594			
29 <u>Total Reconciling Items (sum lines 25 to 28)</u>	<u>36 553</u>			
30 Total Revenue Requirement (line 22 + line 29)	421 898			
31				
32 Cash Working Capital Required (Col [4], sum lines 4 - 20)				17 515
33				
34 Non Cost of Service Tax Collections	33 199	91	1.00	91
35				
36 Cash Working Capital Requirement (Col [4], sum lines 32 + 34)				17 606
37				
38 Other Working Capital Requirements:				
39 Gas in Storage				36 409
40 Security Deposits				(699)
41 Investment in Demand Side Management				48 167
42 Investment in Regulatory Costs				1 158
43 Investment in Site Restoration				3 120
44 <u>Total Other Working Capital Requirements</u>				<u>88 156</u>
45				
46 Total Working Capital Allowance (line 36 + line 44)				105 763

CENTRA GAS MANITOBA INC.
Working Capital Allowance
2015/16 Actual

Schedule 6.7.4
November 30, 2018
(\$000'S)

	2015/16 Actual	Daily Amounts Col [1] / 366	Lead (Lag) Days	Working Capital Required Col [2] * Col [3]
	[1]	[2]	[3]	[4]
1				
2 Cash Working Capital Requirement:				
3				
4 Revenues (net of FRP)	359 138	984	47.8	46 993
5				
6 Cost of Gas	214 500	588	(39.2)	(23 054)
7				
8 Operating & Administrative Expense	64 498	177	(15.2)	(2 686)
9				
10 Payroll Taxes	800	2	(15.2)	(33)
11				
12 Capital & Other Taxes	15 024	41	(17.7)	(728)
13				
14 Other Expenses	85	0	(15.2)	(4)
15				
16 Financing Expenses:				
17 Cost of Long Term Debt	17 679	48	(91.3)	(4 420)
18 Cost of Short Term Debt	1 030	3	(16.5)	(47)
19				
20 Corporate Allocation	12 000	33	(15.2)	(500)
21				
22 Cash Revenue Requirement Items (Col [1]; Sum lines 6 to 20)	325 617			
23				
24 Reconciling Revenue Requirement Items:				
25 Bad Debt Expense	1 409			
26 Depreciation & Amortization Expense	26 913			
27 Amortization of Customer Contributions	(1 031)			
28 Income Taxes (Deferred Taxes)	3 783			
29 Return on Equity (net of Corporate Allocation)	2 448			
30 Total Reconciling Items (sum lines 25 to 29)	33 521			
31 Total Revenue Requirement (line 22 + line 30)	359 138			
32				
33 Cash Working Capital Required (Col [4], sum lines 4 - 20)				15 522
34				
35 Non Cost of Service Tax Collections	30 448	83	1.0	83
36				
37 Cash Working Capital Requirement (Col [4], sum lines 33 + 35)				15 605
38				
39 Other Working Capital Requirements:				
40 Gas in Storage				38 060
41 Security Deposits				(935)
42 Investment in Demand Side Management				49 193
43 Investment in Regulatory Costs				1 335
44 Investment in Site Restoration				2 810
45 Total Other Working Capital Requirements				90 463
46				
47 Total Working Capital Allowance (line 37 + line 45)				106 068

CENTRA GAS MANITOBA INC.
Working Capital Allowance
2016/17 Actual

Schedule 6.7.5
November 30, 2018
(\$000'S)

	2016/17 Actual	Daily Amounts Col [1] / 365	Lead (Lag) Days	Working Capital Required Col [2] * Col [3]
	[1]	[2]	[3]	[4]
1				
2 Cash Working Capital Requirement:				
3				
4 Revenues (net of FRP)	344 981	945	47.8	45 141
5				
6 Cost of Gas	199 221	546	(39.2)	(21 412)
7				
8 Operating & Administrative Expense	63 848	175	(15.2)	(2 659)
9				
10 Payroll Taxes	823	2	(15.2)	(34)
11				
12 Capital & Other Taxes	14 665	40	(17.7)	(710)
13				
14 Other Expenses	234	1	(15.2)	(10)
15				
16 Financing Expenses:				
17 Cost of Long Term Debt	18 519	51	(91.3)	(4 630)
18 Cost of Short Term Debt	685	2	(16.5)	(31)
19				
20 Corporate Allocation	12 000	33	(15.2)	(500)
21				
22 Cash Revenue Requirement Items (Col [1]; Sum lines 6 to 20)	309 995			
23				
24 Reconciling Revenue Requirement Items:				
25 Bad Debt Expense	836			
26 Depreciation & Amortization Expense	28 249			
27 Amortization of Customer Contributions	(1 041)			
28 Income Taxes (Deferred Taxes)	3 631			
29 Return on Equity (net of Corporate Allocation)	3 311			
30 Total Reconciling Items (sum lines 25 to 29)	34 987			
31 Total Revenue Requirement (line 22 + line 30)	344 981			
32				
33 Cash Working Capital Required (Col [4], sum lines 4 - 20)				15 155
34				
35 Non Cost of Service Tax Collections	28 227	77	1.0	77
36				
37 Cash Working Capital Requirement (Col [4], sum lines 33 + 35)				15 232
38				
39 Other Working Capital Requirements:				
40 Gas in Storage				39 007
41 Security Deposits				(893)
42 Investment in Demand Side Management				51 536
43 Investment in Regulatory Costs				1 429
44 Investment in Site Restoration				2 499
45 Total Other Working Capital Requirements				93 579
46				
47 Total Working Capital Allowance (line 37 + line 45)				108 811

CENTRA GAS MANITOBA INC.
Working Capital Allowance
2017/18 Actual

Schedule 6.7.6
November 30, 2018
(\$000'S)

	2017/18 Actual	Daily Amounts Col [1] / 365	Lead (Lag) Days	Working Capital Required Col [2] * Col [3]
	[1]	[2]	[3]	[4]
1				
2 Cash Working Capital Requirement:				
3				
4 Revenues (net of FRP)	343 365	941	47.8	44 929
5				
6 Cost of Gas	193 185	529	(39.2)	(20 763)
7				
8 Operating & Administrative Expense	61 838	169	(15.2)	(2 575)
9				
10 Payroll Taxes	896	2	(15.2)	(37)
11				
12 Capital & Other Taxes	14 835	41	(17.7)	(719)
13				
14 Other Expenses	3 028	8	(15.2)	(126)
15				
16 Financing Expenses:				
17 Cost of Long Term Debt	19 971	55	(91.3)	(4 993)
18 Cost of Short Term Debt	674	2	(16.5)	(31)
19				
20 Corporate Allocation	12 000	33	(15.2)	(500)
21				
22 Cash Revenue Requirement Items (Col [1]; Sum lines 6 to 20)	306 427			
23				
24 Reconciling Revenue Requirement Items:				
25 Bad Debt Expense	575			
26 Depreciation & Amortization Expense	29 629			
27 Amortization of Customer Contributions	(1 057)			
28 Income Taxes (Deferred Taxes)	3 485			
29 Return on Equity (net of Corporate Allocation)	4 306			
30 Total Reconciling Items (sum lines 25 to 29)	36 938			
31 Total Revenue Requirement (line 22 + line 30)	343 365			
32				
33 Cash Working Capital Required (Col [4], sum lines 4 - 20)				15 185
34				
35 Non Cost of Service Tax Collections	27 776	76	1.0	76
36				
37 Cash Working Capital Requirement (Col [4], sum lines 33 + 35)				15 262
38				
39 Other Working Capital Requirements:				
40 Gas in Storage				37 285
41 Security Deposits				(993)
42 Investment in Demand Side Management				53 673
43 Investment in Regulatory Costs				1 171
44 Investment in Site Restoration				2 192
45 Total Other Working Capital Requirements				93 328
46				
47 Total Working Capital Allowance (line 37 + line 45)				108 589

CENTRA GAS MANITOBA INC.
Working Capital Allowance
2018/19 Forecast

Schedule 6.7.7 (Update)
March 22, 2019
(\$000'S)

	2018/19 Forecast	Daily Amounts Col [1] / 365	Lead (Lag) Days	Working Capital Required Col [2] * Col [3]
	[1]	[2]	[3]	[4]
1				
2 Cash Working Capital Requirement:				
3				
4 Revenues (net of FRP)	345 154	946	47.7	45 125
5				
6 Cost of Gas	193 053	529	(38.7)	(20 474)
7				
8 Operating & Administrative Expense	61 780	169	(15.2)	(2 573)
9				
10 Payroll Taxes	831	2	(15.2)	(35)
11				
12 Capital & Other Taxes	15 747	43	(36.2)	(1 562)
13				
14 Other Expenses	872	2	(15.2)	(36)
15				
16 Financing Expenses:				
17 Cost of Long Term Debt	20 320	56	(91.3)	(5 083)
18 Cost of Short Term Debt	1 188	3	(16.6)	(54)
19				
20 Corporate Allocation	12 000	33	(15.2)	(500)
21				
22 Cash Revenue Requirement Items (Col [1]; Sum lines 6 to 20)	305 790			
23				
24 Reconciling Revenue Requirement Items:				
25 Bad Debt Expense	836			
26 Depreciation & Amortization Expense	31 554			
27 Amortization of Customer Contributions	(1 091)			
28 Income Taxes (Deferred Taxes)	3 339			
29 Return on Equity (net of Corporate Allocation)	4 726			
30 Total Reconciling Items (sum lines 25 to 29)	39 364			
31 Total Revenue Requirement (line 22 + line 30)	345 154			
32				
33 Cash Working Capital Required (Col [4], sum lines 4 to 20)				14 809
34				
35 Non Cost of Service Tax Collections	27 726	76	(5.0)	(382)
36				
37 Cash Working Capital Requirement (Col [4], sum lines 33 + 35)				14 427
38				
39 Other Working Capital Requirements:				
40 Gas in Storage				32 691
41 Security Deposits				(900)
42 Investment in Demand Side Management				54 820
43 Investment in Regulatory Costs				1 425
44 Investment in Site Restoration				1 922
45 Total Other Working Capital Requirements				89 958
46				
47 Total Working Capital Allowance (line 37 + line 45)				104 385

CENTRA GAS MANITOBA INC.
Working Capital Allowance
2019/20 Test Year

Schedule 6.7.8 (Update)
March 22, 2019
(\$000'S)

	2019/20 Test Year	Daily Amounts Col [1] / 366	Lead (Lag) Days	Working Capital Required Col [2] * Col [3]
	[1]	[2]	[3]	[4]
1				
2 Cash Working Capital Requirement:				
3				
4 Revenues (net of FRP)	326 520	892	47.7	42 573
5				
6 Cost of Gas	173 667	474	(38.7)	(18 368)
7				
8 Operating & Administrative Expense	59 697	163	(15.2)	(2 479)
9				
10 Payroll Taxes	840	2	(15.2)	(35)
11				
12 Capital & Other Taxes	16 279	44	(36.2)	(1 611)
13				
14 Other Expenses	46	0	(15.2)	(2)
15				
16 Financing Expenses:				
17 Cost of Long Term Debt	20 868	57	(91.3)	(5 205)
18 Cost of Short Term Debt	1 708	5	(16.6)	(77)
19				
20 Corporate Allocation	12 000	33	(15.2)	(498)
21				
22 Cash Revenue Requirement Items (Col [1]; Sum lines 6 to 20)	285 103			
23				
24 Reconciling Revenue Requirement Items:				
25 Bad Debt Expense	853			
26 Depreciation & Amortization Expense	33 480			
27 Amortization of Customer Contributions	(1 130)			
28 Income Taxes (Deferred Taxes)	3 193			
29 Return on Equity (net of Corporate Allocation)	5 022			
30 Total Reconciling Items (sum lines 25 to 29)	41 417			
31 Total Revenue Requirement (line 22 + line 30)	326 520			
32				
33 Cash Working Capital Required (Col [4]; sum lines 4 to 20)				14 297
34				
35 Non Cost of Service Tax Collections	26 455	72	(5.0)	(364)
36				
37 Cash Working Capital Requirement (Col [4], sum lines 33 + 35)				13 933
38				
39 Other Working Capital Requirements:				
40 Gas in Storage				33 139
41 Security Deposits				(900)
42 Investment in Demand Side Management				53 560
43 Investment in Regulatory Costs				2 847
44 Investment in Site Restoration				1 608
45 Total Other Working Capital Requirements				90 254
46				
47 Total Working Capital Allowance (line 37 + line 45)				104 187

CENTRA GAS MANITOBA INC.
Overall Rate of Return
2011/12 Actual

Schedule 6.8.0
November 30, 2018
(\$000'S)

	Capital Structure	Weight	Cost Rate	Weighted Cost of Capital Col [2] * Col [3]
	[1]	[2]	[3]	[4]
1				
2				
3				
4 Long Term Debt	297 671	63.0%	5.94%	3.74%
5				
6 Short Term Debt	16 224	3.5%	1.90%	0.07%
7				
8 Equity	158 426	33.5%	8.36%	2.80%
9	472 320	100.0%		6.62%

CENTRA GAS MANITOBA INC.
Overall Rate of Return
2012/13 Actual

Schedule 6.8.1
November 30, 2018
(\$000'S)

	Capital Structure	Weight	Cost Rate	Weighted Cost of Capital Col [2] * Col [3]
	[1]	[2]	[3]	[4]
1				
2				
3				
4 Long Term Debt	296 244	62.3%	5.60%	3.49%
5				
6 Short Term Debt	19 613	4.1%	1.40%	0.06%
7				
8 Equity	159 455	33.5%	8.36%	2.80%
9	475 312	100.0%		6.35%

CENTRA GAS MANITOBA INC.
Overall Rate of Return
2013/14 Actual

Schedule 6.8.2
November 30, 2018
(\$000'S)

	Capital Structure	Weight	Cost Rate	Weighted Cost of Capital Col [2] * Col [3]
	[1]	[2]	[3]	[4]
1				
2				
3				
4 Long Term Debt	298 452	59.3%	5.20%	3.08%
5				
6 Short Term Debt	31 414	6.2%	1.63%	0.10%
7				
8 Equity	173 257	34.4%	8.36%	2.88%
9	503 122	100.0%		6.07%

CENTRA GAS MANITOBA INC.
Overall Rate of Return
2014/15 Actual

Schedule 6.8.3
November 30, 2018
(\$000'S)

	Capital Structure	Weight	Cost Rate	Weighted Cost of Capital Col [2] * Col [3]
	[1]	[2]	[3]	[4]
1				
2				
3				
4 Long Term Debt	304 233	55.3%	5.21%	2.88%
5				
6 Short Term Debt	57 322	10.4%	1.17%	0.12%
7				
8 Equity	188 256	34.2%	8.36%	2.86%
9	549 811	100.0%		5.87%

CENTRA GAS MANITOBA INC.
Overall Rate of Return
2015/16 Actual

Schedule 6.8.4
November 30, 2018
(\$000'S)

	Capital Structure	Weight	Cost Rate	Weighted Cost of Capital Col [2] * Col [3]
	[1]	[2]	[3]	[4]
1				
2				
3				
4 Long Term Debt	333 210	58.2%	5.10%	2.97%
5				
6 Short Term Debt	52 066	9.1%	2.14%	0.19%
7				
8 Equity	186 915	32.7%	8.36%	2.73%
9	572 192	100.0%		5.90%

CENTRA GAS MANITOBA INC.
Overall Rate of Return
2016/17 Actual

Schedule 6.8.5
November 30, 2018
(\$000'S)

	Capital Structure	Weight	Cost Rate	Weighted Cost of Capital Col [2] * Col [3]
	[1]	[2]	[3]	[4]
1				
2				
3				
4 Long Term Debt	347 178	60.4%	5.02%	3.03%
5				
6 Short Term Debt	39 222	6.8%	1.79%	0.12%
7				
8 Equity	188 140	32.7%	8.36%	2.74%
9	574 540	100.0%		5.89%

CENTRA GAS MANITOBA INC.
Overall Rate of Return
2017/18 Actual

Schedule 6.8.6
November 30, 2018
(\$000'S)

	Capital Structure	Weight	Cost Rate	Weighted Cost of Capital Col [2] * Col [3]
	[1]	[2]	[3]	[4]
1				
2				
3				
4 Long Term Debt	361 085	60.5%	4.99%	3.02%
5				
6 Short Term Debt	42 321	7.1%	1.58%	0.11%
7				
8 Equity	193 460	32.4%	8.36%	2.71%
9	<u>596 865</u>	<u>100.0%</u>		<u>5.84%</u>

CENTRA GAS MANITOBA INC.
Overall Rate of Return
2018/19 Forecast

Schedule 6.8.7 (Update)
March 22, 2019
(\$000'S)

	Capital Structure	Weight	Cost Rate	Weighted Cost of Capital Col [2] * Col [3]
	[1]	[2]	[3]	[4]
1				
2				
3				
4 Long Term Debt	369 903	60.1%	4.99%	3.00%
5				
6 Short Term Debt	46 019	7.5%	2.55%	0.19%
7				
8 Equity	199 058	32.4%	8.30%	2.69%
9	<u>614 979</u>	<u>100.0%</u>		<u>5.88%</u>

CENTRA GAS MANITOBA INC.
Overall Rate of Return
2019/20 Test Year

Schedule 6.8.8 (Update)
March 22, 2019
(\$000'S)

	Capital Structure	Weight	Cost Rate	Weighted Cost of Capital Col [2] * Col [3]
	[1]	[2]	[3]	[4]
1				
2				
3				
4 Long Term Debt	382 745	60.0%	5.04%	3.02%
5				
6 Short Term Debt	52 752	8.3%	3.20%	0.26%
7				
8 Equity	202 722	31.8%	8.30%	2.64%
9	<u>638 218</u>	<u>100.0%</u>		<u>5.92%</u>

CENTRA GAS MANITOBA INC.
Average Debt Financing
2011/12 Actual

Schedule 6.9.0
November 30, 2018
(\$000'S)

Principal Balances Debt Code	Principal at Start of Year [1]	Principal at End of Year [2]	30	31	30	31	31	30	31	30	31	31	29	31	366	
			Apr - 11 [3]	May - 11 [4]	Jun - 11 [5]	Jul - 11 [6]	Aug - 11 [7]	Sep - 11 [8]	Oct - 11 [9]	Nov - 11 [10]	Dec - 11 [11]	Jan - 12 [12]	Feb - 12 [13]	Mar - 12 [14]	Monthly Average [15]	
CG 1	62 671	62670.6	1 880 118	1 942 789	1 880 118	1 942 789	1 942 789	1 880 118	1 942 789	1 880 118	1 942 789	1 942 789	1 942 789	1 754 777	1 942 789	62 671
CG 7 - (Refinance CG 3)	50 000	50 000	1 500 000	1 550 000	1 500 000	1 550 000	1 550 000	1 500 000	1 550 000	1 500 000	1 550 000	1 550 000	1 550 000	1 400 000	1 550 000	50 000
CG 8 - (CG 6 Extension)	30 000	30 000	900 000	930 000	900 000	930 000	930 000	900 000	930 000	900 000	930 000	930 000	930 000	840 000	930 000	30 000
CG 9	30 000	30 000	900 000	930 000	900 000	930 000	930 000	900 000	930 000	900 000	930 000	930 000	930 000	840 000	930 000	30 000
CG 10 (Refinance CG 5)	35 000	35 000	1 050 000	1 085 000	1 050 000	1 085 000	1 085 000	1 050 000	1 085 000	1 050 000	1 085 000	1 085 000	1 085 000	980 000	1 085 000	35 000
CG 11 (Refinance CG 5)	30 000	30 000	900 000	930 000	900 000	930 000	930 000	900 000	930 000	900 000	930 000	930 000	930 000	840 000	930 000	30 000
CG 12 (Refinance CG 5)	10 000	10 000	300 000	310 000	300 000	310 000	310 000	300 000	310 000	300 000	310 000	310 000	310 000	280 000	310 000	10 000
CG 13	20 000	20 000	600 000	620 000	600 000	620 000	620 000	600 000	620 000	600 000	620 000	620 000	620 000	560 000	620 000	20 000
CG 14	30 000	30 000	900 000	930 000	900 000	930 000	930 000	900 000	930 000	900 000	930 000	930 000	930 000	840 000	930 000	30 000
Balances at April 1 and March 31	297 671	297 671														
Monthly Debt Balances Weighted by Day			8 930 118	9 227 789	8 930 118	9 227 789	9 227 789	8 930 118	9 227 789	8 930 118	9 227 789	9 227 789	9 227 789	8 334 777	9 227 789	
Average Monthly Debt Balance			297 671	297 671	297 671	297 671	297 671	297 671	297 671	297 671	297 671	297 671	297 671	297 671	297 671	297 671

Financing Costs on Debt	Expense	
	Long Term	Short Term
CG 1	3 802	
CG 7 - (Refinance CG 3)	2 259	
CG 8 - (CG 6 Extension)	1 895	
CG 9	1 557	
CG 10 (Refinance CG 5)	668	
CG 11 (Refinance CG 5)	1 422	
CG 12 (Refinance CG 5)	465	
CG 13	930	
CG 14	1 393	
Interest on Long Term Debt	14 390	
Amortization of Redemption Premium	318	
Provincial Guarantee Fee	2 977	
Cost of Debt Financing	17 684	
Embedded Cost of Long Term and Short Term Debt	5.94%	1.90%

CENTRA GAS MANITOBA INC.
Average Debt Financing
2012/13 Actual

Schedule 6.9.1
November 30, 2018
(\$000'S)

Principal Balances Debt Code	Principal at Start of Year [1]	Principal at End of Year [2]	30	31	30	31	31	30	31	30	31	31	28	31	365
			Apr - 12 [3]	May - 12 [4]	Jun - 12 [5]	Jul - 12 [6]	Aug - 12 [7]	Sep - 12 [8]	Oct - 12 [9]	Nov - 12 [10]	Dec - 12 [11]	Jan - 13 [12]	Feb - 13 [13]	Mar - 13 [14]	Monthly Average [15]
CG 1	62 671	0	1 880 118	1 942 789	1 880 118	1 942 789	1 942 789	1 065 400	-	-	-	-	-	-	29 189
CG 7 (Refinance CG 3)	50 000	50 000	1 500 000	1 550 000	1 500 000	1 550 000	1 550 000	1 500 000	1 550 000	1 500 000	1 550 000	1 550 000	1 400 000	1 550 000	50 000
CG 8 (CG 6 Extension)	30 000	30 000	900 000	930 000	900 000	930 000	930 000	900 000	930 000	900 000	930 000	930 000	840 000	930 000	30 000
CG 9	30 000	30 000	900 000	930 000	900 000	930 000	930 000	900 000	930 000	900 000	930 000	930 000	840 000	930 000	30 000
CG 10 (Refinance CG 5)	35 000	35 000	1 050 000	1 085 000	1 050 000	1 085 000	1 085 000	1 050 000	1 085 000	1 050 000	1 085 000	1 085 000	980 000	1 085 000	35 000
CG 11 (Refinance CG 5)	30 000	30 000	900 000	930 000	900 000	930 000	930 000	900 000	930 000	900 000	930 000	930 000	840 000	930 000	30 000
CG 12 (Refinance CG 5)	10 000	10 000	300 000	310 000	300 000	310 000	310 000	300 000	310 000	300 000	310 000	310 000	280 000	310 000	10 000
CG 13 (Refinance CG 4)	20 000	20 000	600 000	620 000	600 000	620 000	620 000	600 000	620 000	600 000	620 000	620 000	560 000	620 000	20 000
CG 14	30 000	30 000	900 000	930 000	900 000	930 000	930 000	900 000	930 000	900 000	930 000	930 000	840 000	930 000	30 000
CG 15 (Refinance CG 1)	-	20 000	-	-	-	-	-	260 000	620 000	600 000	620 000	620 000	560 000	620 000	10 685
CG 16 (Refinance CG 1)	-	20 000	-	-	-	-	-	260 000	620 000	600 000	620 000	620 000	560 000	620 000	10 685
CG 17 (Refinance CG 1)	-	20 000	-	-	-	-	-	260 000	620 000	600 000	620 000	620 000	560 000	620 000	10 685
Balances at April 1 and March 31	297 671	295 000													
Monthly Debt Balances Weighted by Day			8 930 118	9 227 789	8 930 118	9 227 789	9 227 789	8 895 400	9 145 000	8 850 000	9 145 000	9 145 000	8 260 000	9 145 000	
Average Monthly Debt Balance			297 671	297 671	297 671	297 671	297 671	296 513	295 000	295 000	295 000	295 000	295 000	295 000	296 244

Financing Costs on Debt	Expense	
	Long Term	Short Term
CG 1	1 804	
CG 7 (Refinance CG 3)	2 253	
CG 8 (CG 6 Extension)	1 890	
CG 9	1 553	
CG 10 (Refinance CG 5)	692	
CG 11 (Refinance CG 5)	1 418	
CG 12 (Refinance CG 5)	464	
CG 13 (Refinance CG 4)	928	
CG 14	1 389	
CG 15 (Refinance CG 1)	338	
CG 16 (Refinance CG 1)	349	
CG 17 (Refinance CG 1)	363	
Interest on Long Term Debt	13 438	
Amortization of Redemption Premium	167	
Provincial Guarantee Fee	2 977	
Cost of Debt Financing	16 582	
Embedded Cost of Long Term and Short Term Debt	5.60%	1.40%

CENTRA GAS MANITOBA INC.
Average Debt Financing
2013/14 Actual

Schedule 6.9.2
November 30, 2018
(\$000'S)

Principal Balances Debt Code	Principal at Start of Year [1]	Principal at End of Year [2]	30	31	30	31	31	30	31	30	31	31	28	31	365
			Apr - 13 [3]	May - 13 [4]	Jun - 13 [5]	Jul - 13 [6]	Aug - 13 [7]	Sep - 13 [8]	Oct - 13 [9]	Nov - 13 [10]	Dec - 13 [11]	Jan - 14 [12]	Feb - 14 [13]	Mar - 14 [14]	Monthly Average [15]
CG 7 (Refinance CG 3)	50 000	50 000	1 500 000	1 550 000	1 500 000	1 550 000	1 550 000	1 500 000	1 550 000	1 500 000	1 550 000	1 550 000	1 400 000	1 550 000	50 000
CG 8 (CG 6 Extension)	30 000	30 000	900 000	930 000	900 000	930 000	930 000	900 000	930 000	900 000	930 000	930 000	840 000	930 000	30 000
CG 9	30 000	30 000	900 000	930 000	900 000	930 000	930 000	900 000	930 000	900 000	930 000	930 000	840 000	930 000	30 000
CG 10 (Refinance CG 5)	35 000	35 000	1 050 000	1 085 000	1 050 000	1 085 000	1 085 000	1 050 000	1 085 000	1 050 000	1 085 000	1 085 000	980 000	1 085 000	35 000
CG 11 (Refinance CG 5)	30 000	30 000	900 000	930 000	900 000	930 000	930 000	900 000	930 000	900 000	930 000	930 000	840 000	930 000	30 000
CG 12 (Refinance CG 5)	10 000	10 000	300 000	310 000	300 000	310 000	310 000	300 000	310 000	300 000	310 000	310 000	280 000	310 000	10 000
CG 13 (Refinance CG 4)	20 000	20 000	600 000	620 000	600 000	620 000	620 000	600 000	620 000	600 000	620 000	620 000	560 000	620 000	20 000
CG 14	30 000	30 000	900 000	930 000	900 000	930 000	930 000	900 000	930 000	900 000	930 000	930 000	840 000	930 000	30 000
CG 15 (Refinance CG 1)	20 000	20 000	600 000	620 000	600 000	620 000	620 000	600 000	620 000	600 000	620 000	620 000	560 000	620 000	20 000
CG 16 (Refinance CG 1)	20 000	20 000	600 000	620 000	600 000	620 000	620 000	600 000	620 000	600 000	620 000	620 000	560 000	620 000	20 000
CG 17 (Refinance CG 1)	20 000	20 000	600 000	620 000	600 000	620 000	620 000	600 000	620 000	600 000	620 000	620 000	560 000	620 000	20 000
CG 18	-	10 000	-	-	-	-	-	-	-	50 000	310 000	310 000	280 000	310 000	3 452
Balances at April 1 and March 31	295 000	305 000													
Monthly Debt Balances Weighted by Day			8 850 000	9 145 000	8 850 000	9 145 000	9 145 000	8 850 000	9 145 000	8 900 000	9 455 000	9 455 000	8 540 000	9 455 000	
Average Monthly Debt Balance			295 000	295 000	295 000	295 000	295 000	295 000	295 000	296 667	305 000	305 000	305 000	305 000	298 452

Financing Costs on Debt	Interest Expense	
	Long Term	Short Term
CG 7 (Refinance CG 3)	2 253	
CG 8 (CG 6 Extension)	1 890	
CG 9	1 553	
CG 10 (Refinance CG 5)	585	
CG 11 (Refinance CG 5)	1 418	
CG 12 (Refinance CG 5)	464	
CG 13 (Refinance CG 4)	928	
CG 14	1 389	
CG 15 (Refinance CG 1)	636	
CG 16 (Refinance CG 1)	656	
CG 17 (Refinance CG 1)	683	
CG 18	116	
Interest on Long Term Debt	12 569	
Provincial Guarantee Fee	2 950	
Cost of Debt Financing	15 519	
Embedded Cost of Long Term and Short Term Debt	5.20%	1.63%

CENTRA GAS MANITOBA INC.
Average Debt Financing
2014/15 Actual

Schedule 6.9.3
November 30, 2018
(\$000'S)

Principal Balances Debt Code	Principal at Start of Year [1]	Principal at End of Year [2]	30	31	30	31	31	30	31	30	31	31	28	31	365
			Apr - 14 [3]	May - 14 [4]	Jun - 14 [5]	Jul - 14 [6]	Aug - 14 [7]	Sep - 14 [8]	Oct - 14 [9]	Nov - 14 [10]	Dec - 14 [11]	Jan - 15 [12]	Feb - 15 [13]	Mar - 15 [14]	Monthly Average [15]
CG 7 (Refinance CG 3)	50 000	50 000	1 500 000	1 550 000	1 500 000	1 550 000	1 550 000	1 500 000	1 550 000	1 500 000	1 550 000	1 550 000	1 400 000	1 550 000	50 000
CG 8 (CG 6 Extension)	30 000	30 000	900 000	930 000	900 000	930 000	930 000	900 000	930 000	900 000	930 000	930 000	840 000	930 000	30 000
CG 9	30 000	30 000	900 000	930 000	900 000	930 000	930 000	900 000	930 000	900 000	930 000	930 000	840 000	930 000	30 000
CG 10 (Refinance CG 5)	35 000	-	1 050 000	1 085 000	1 050 000	1 085 000	1 085 000	1 050 000	1 085 000	1 050 000	1 085 000	1 085 000	735 000	-	31 356
CG 11 (Refinance CG 5)	30 000	30 000	900 000	930 000	900 000	930 000	930 000	900 000	930 000	900 000	930 000	930 000	840 000	930 000	30 000
CG 12 (Refinance CG 5)	10 000	10 000	300 000	310 000	300 000	310 000	310 000	300 000	310 000	300 000	310 000	310 000	280 000	310 000	10 000
CG 13 (Refinance CG 4)	20 000	20 000	600 000	620 000	600 000	620 000	620 000	600 000	620 000	600 000	620 000	620 000	560 000	620 000	20 000
CG 14	30 000	30 000	900 000	930 000	900 000	930 000	930 000	900 000	930 000	900 000	930 000	930 000	840 000	930 000	30 000
CG 15 (Refinance CG 1)	20 000	20 000	600 000	620 000	600 000	620 000	620 000	600 000	620 000	600 000	620 000	620 000	560 000	620 000	20 000
CG 16 (Refinance CG 1)	20 000	20 000	600 000	620 000	600 000	620 000	620 000	600 000	620 000	600 000	620 000	620 000	560 000	620 000	20 000
CG 17 (Refinance CG 1)	20 000	20 000	600 000	620 000	600 000	620 000	620 000	600 000	620 000	600 000	620 000	620 000	560 000	620 000	20 000
CG 18	10 000	10 000	300 000	310 000	300 000	310 000	310 000	300 000	310 000	300 000	310 000	310 000	280 000	310 000	10 000
CG 19 (Refinance CG 10)		35 000	-	-	-	-	-	-	-	-	-	-	-	1 050 000	2 877
Balances at April 1 and March 31	305 000	305 000													
Monthly Debt Balances Weighted by Day			9 150 000	9 455 000	9 150 000	9 455 000	9 455 000	9 150 000	9 455 000	9 150 000	9 455 000	9 455 000	8 295 000	9 420 000	
Average Monthly Debt Balance			305 000	305 000	305 000	305 000	305 000	305 000	305 000	305 000	305 000	305 000	296 250	303 871	304 233

Financing Costs on Debt	Interest Expense	
	Long Term	Short Term
CG 7 (Refinance CG 3)	2 253	
CG 8 (CG 6 Extension)	1 890	
CG 9	1 553	
CG 10 (Refinance CG 5)	517	
CG 11 (Refinance CG 5)	1 418	
CG 12 (Refinance CG 5)	464	
CG 13 (Refinance CG 4)	928	
CG 14	1 389	
CG 15 (Refinance CG 1)	636	
CG 16 (Refinance CG 1)	656	
CG 17 (Refinance CG 1)	683	
CG 18	340	
CG 19 (Refinance CG 10)	86	
Interest on Long Term Debt	12 810	
Provincial Guarantee Fee	3 050	
Cost of Debt Financing	15 860	
Embedded Cost of Long Term and Short Term Debt	5.21%	1.17%

CENTRA GAS MANITOBA INC.
Average Debt Financing
2015/16 Actual

Schedule 6.9.4
November 30, 2018
(\$000'S)

Principal Balances Debt Code	Principal at Start of Year [1]	Principal at End of Year [2]	30	31	30	31	31	30	31	30	31	31	29	31	366
			Apr - 15 [3]	May - 15 [4]	Jun - 15 [5]	Jul - 15 [6]	Aug - 15 [7]	Sep - 15 [8]	Oct - 15 [9]	Nov - 15 [10]	Dec - 15 [11]	Jan - 16 [12]	Feb - 16 [13]	Mar - 16 [14]	Monthly Average [15]
CG 7 (Refinance CG 3)	50 000	50 000	1 500 000	1 550 000	1 500 000	1 550 000	1 550 000	1 500 000	1 550 000	1 500 000	1 550 000	1 550 000	1 450 000	1 550 000	50 000
CG 8 (CG 6 Extension)	30 000	30 000	900 000	930 000	900 000	930 000	930 000	900 000	930 000	900 000	930 000	930 000	870 000	930 000	30 000
CG 9	30 000	30 000	900 000	930 000	900 000	930 000	930 000	900 000	930 000	900 000	930 000	930 000	870 000	930 000	30 000
CG 11 (Refinance CG 5)	30 000	30 000	900 000	930 000	900 000	930 000	930 000	900 000	930 000	900 000	930 000	930 000	870 000	930 000	30 000
CG 12 (Refinance CG 5)	10 000	10 000	300 000	310 000	300 000	310 000	310 000	300 000	310 000	300 000	310 000	310 000	290 000	310 000	10 000
CG 13 (Refinance CG 4)	20 000	20 000	600 000	620 000	600 000	620 000	620 000	600 000	620 000	600 000	620 000	620 000	580 000	620 000	20 000
CG 14	30 000	30 000	900 000	930 000	900 000	930 000	930 000	900 000	930 000	900 000	930 000	930 000	870 000	930 000	30 000
CG 15 (Refinance CG 1)	20 000	20 000	600 000	620 000	600 000	620 000	620 000	600 000	620 000	600 000	620 000	620 000	580 000	620 000	20 000
CG 16 (Refinance CG 1)	20 000	20 000	600 000	620 000	600 000	620 000	620 000	600 000	620 000	600 000	620 000	620 000	580 000	620 000	20 000
CG 17 (Refinance CG 1)	20 000	20 000	600 000	620 000	600 000	620 000	620 000	600 000	620 000	600 000	620 000	620 000	580 000	620 000	20 000
CG 18	10 000	10 000	300 000	310 000	300 000	310 000	310 000	300 000	310 000	300 000	310 000	310 000	290 000	310 000	10 000
CG 19 (Refinance CG 10)	35 000	35 000	1 050 000	1 085 000	1 050 000	1 085 000	1 085 000	1 050 000	1 085 000	1 050 000	1 085 000	1 085 000	1 015 000	1 085 000	35 000
CG 20	-	35 000	-	-	700 000	1 085 000	1 085 000	1 050 000	1 085 000	1 050 000	1 085 000	1 085 000	1 015 000	1 085 000	28 210
Balances at April 1 and March 31	305 000	340 000													
Monthly Debt Balances Weighted by Day			9 150 000	9 455 000	9 850 000	10 540 000	10 540 000	10 200 000	10 540 000	10 200 000	10 540 000	10 540 000	9 860 000	10 540 000	
Average Monthly Debt Balance			305 000	305 000	328 333	340 000	340 000	340 000	340 000	340 000	340 000	340 000	352 143	340 000	333 210

Financing Costs on Debt	Interest Expense	
	Long Term	Short Term
CG 7 (Refinance CG 3)	2 253	
CG 8 (CG 6 Extension)	1 890	
CG 9	1 553	
CG 11 (Refinance CG 5)	1 418	
CG 12 (Refinance CG 5)	464	
CG 13 (Refinance CG 4)	928	
CG 14	1 389	
CG 15 (Refinance CG 1)	636	
CG 16 (Refinance CG 1)	656	
CG 17 (Refinance CG 1)	683	
CG 18	340	
CG 19 (Refinance CG 10)	1 016	
CG 20	718	
Interest on Long Term Debt	13 941	
Provincial Guarantee Fee	3 050	
Cost of Debt Financing	16 991	
Embedded Cost of Long Term and Short Term Debt	5.10%	2.14%

CENTRA GAS MANITOBA INC.
Average Debt Financing
2016/17 Actual

Schedule 6.9.5
November 30, 2018
(\$000'S)

Principal Balances Debt Code	Principal at Start of Year [1]	Principal at End of Year [2]	30	31	30	31	31	30	31	30	31	31	28	31	365	
			Apr - 16 [3]	May - 16 [4]	Jun - 16 [5]	Jul - 16 [6]	Aug - 16 [7]	Sep - 16 [8]	Oct - 16 [9]	Nov - 16 [10]	Dec - 16 [11]	Jan - 17 [12]	Feb - 17 [13]	Mar - 17 [14]	Monthly Average [15]	
CG 7 (Refinance CG 3)	50 000	50 000	1 500 000	1 550 000	1 500 000	1 550 000	1 550 000	1 500 000	1 550 000	1 500 000	1 550 000	1 550 000	1 550 000	1 400 000	1 550 000	50 000
CG 8 (CG 6 Extension)	30 000	30 000	900 000	930 000	900 000	930 000	930 000	900 000	930 000	900 000	930 000	930 000	930 000	840 000	930 000	30 000
CG 9	30 000	30 000	900 000	930 000	900 000	930 000	930 000	900 000	930 000	900 000	930 000	930 000	930 000	840 000	930 000	30 000
CG 11 (Refinance CG 5)	30 000	30 000	900 000	930 000	900 000	930 000	930 000	900 000	930 000	900 000	930 000	930 000	930 000	840 000	930 000	30 000
CG 12 (Refinance CG 5)	10 000	10 000	300 000	310 000	300 000	310 000	310 000	300 000	310 000	300 000	310 000	310 000	310 000	280 000	310 000	10 000
CG 13 (Refinance CG 4)	20 000	20 000	600 000	620 000	600 000	620 000	620 000	600 000	620 000	600 000	620 000	620 000	620 000	560 000	620 000	20 000
CG 14	30 000	30 000	900 000	930 000	900 000	930 000	930 000	900 000	930 000	900 000	930 000	930 000	930 000	840 000	930 000	30 000
CG 15 (Refinance CG 1)	20 000	20 000	600 000	620 000	600 000	620 000	620 000	600 000	620 000	600 000	620 000	620 000	620 000	560 000	620 000	20 000
CG 16 (Refinance CG 1)	20 000	20 000	600 000	620 000	600 000	620 000	620 000	600 000	620 000	600 000	620 000	620 000	620 000	560 000	620 000	20 000
CG 17 (Refinance CG 1)	20 000	20 000	600 000	620 000	600 000	620 000	620 000	600 000	620 000	600 000	620 000	620 000	620 000	560 000	620 000	20 000
CG 18	10 000	10 000	300 000	310 000	300 000	310 000	310 000	300 000	310 000	300 000	310 000	310 000	310 000	280 000	310 000	10 000
CG 19 (Refinance CG 10)	35 000	35 000	1 050 000	1 085 000	1 050 000	1 085 000	1 085 000	1 050 000	1 085 000	1 050 000	1 085 000	1 085 000	1 085 000	980 000	1 085 000	35 000
CG 20	35 000	35 000	1 050 000	1 085 000	1 050 000	1 085 000	1 085 000	1 050 000	1 085 000	1 050 000	1 085 000	1 085 000	1 085 000	980 000	1 085 000	35 000
CG 21		20 000	-	-	-	-	-	-	-	200 000	620 000	620 000	560 000	620 000	7 178	
Balances at April 1 and March 31	340 000	360 000														
Monthly Debt Balances Weighted by Day			10 200 000	10 540 000	10 200 000	10 540 000	10 540 000	10 200 000	10 540 000	10 400 000	11 160 000	11 160 000	10 080 000	11 160 000		
Average Monthly Debt Balance			340 000	340 000	340 000	340 000	340 000	340 000	340 000	346 667	360 000	360 000	360 000	360 000	347 178	

Financing Costs on Debt	Interest Expense	
	Long Term	Short Term
CG 7 (Refinance CG 3)	2 253	
CG 8 (CG 6 Extension)	1 890	
CG 9	1 553	
CG 11 (Refinance CG 5)	1 418	
CG 12 (Refinance CG 5)	464	
CG 13 (Refinance CG 4)	928	
CG 14	1 389	
CG 15 (Refinance CG 1)	636	
CG 16 (Refinance CG 1)	656	
CG 17 (Refinance CG 1)	683	
CG 18	340	
CG 19 (Refinance CG 10)	1 016	
CG 20	892	
CG 21	76	
Reversal CG 1 & CG 10 overaccrual	(158)	
Interest on Long Term Debt	14 033	
Provincial Guarantee Fee	3 400	
Cost of Debt Financing	17 433	
Embedded Cost of Long Term and Short Term Debt	5.02%	1.79%

CENTRA GAS MANITOBA INC.
Average Debt Financing
2017/18 Actual

Schedule 6.9.6
November 30, 2018
(\$000'S)

Principal Balances Debt Code	Principal at Start of Year	Principal at End of Year	30	31	30	31	31	30	31	30	31	31	28	31	365
			Apr - 17	May - 17	Jun - 17	Jul - 17	Aug - 17	Sep - 17	Oct - 17	Nov - 17	Dec - 17	Jan - 18	Feb - 18	Mar - 18	Monthly Average
	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]
CG 7 (Refinance CG 3)	50 000	50 000	1 500 000	1 550 000	1 500 000	1 550 000	1 550 000	1 500 000	1 550 000	1 500 000	1 550 000	1 550 000	1 400 000	1 550 000	50 000
CG 8 (CG 6 Extension)	30 000	30 000	900 000	930 000	900 000	930 000	930 000	900 000	930 000	900 000	930 000	930 000	840 000	930 000	30 000
CG 9	30 000	30 000	900 000	930 000	900 000	930 000	930 000	900 000	930 000	900 000	930 000	930 000	840 000	930 000	30 000
CG 11 (Refinance CG 5)	30 000	30 000	900 000	930 000	900 000	930 000	930 000	900 000	930 000	900 000	930 000	930 000	840 000	930 000	30 000
CG 12 (Refinance CG 5)	10 000	10 000	300 000	310 000	300 000	310 000	310 000	300 000	310 000	300 000	310 000	310 000	280 000	310 000	10 000
CG 13 (Refinance CG 4)	20 000	20 000	600 000	620 000	600 000	620 000	620 000	600 000	620 000	600 000	620 000	620 000	560 000	620 000	20 000
CG 14	30 000	30 000	900 000	930 000	900 000	930 000	930 000	900 000	930 000	900 000	930 000	930 000	840 000	930 000	30 000
CG 15 (Refinance CG 1)	20 000	20 000	600 000	620 000	600 000	620 000	620 000	600 000	620 000	600 000	620 000	620 000	560 000	620 000	20 000
CG 16 (Refinance CG 1)	20 000	20 000	600 000	620 000	600 000	620 000	620 000	600 000	620 000	600 000	620 000	620 000	560 000	620 000	20 000
CG 17 (Refinance CG 1)	20 000	20 000	600 000	620 000	600 000	620 000	620 000	600 000	620 000	600 000	620 000	620 000	560 000	620 000	20 000
CG 18	10 000	10 000	300 000	310 000	300 000	310 000	310 000	300 000	310 000	300 000	310 000	310 000	280 000	310 000	10 000
CG 19 (Refinance CG 10)	35 000	35 000	1 050 000	1 085 000	1 050 000	1 085 000	1 085 000	1 050 000	1 085 000	1 050 000	1 085 000	1 085 000	980 000	1 085 000	35 000
CG 20	35 000	35 000	1 050 000	1 085 000	1 050 000	1 085 000	1 085 000	1 050 000	1 085 000	1 050 000	1 085 000	1 085 000	980 000	1 085 000	35 000
CG 21	20 000	20 000	600 000	620 000	600 000	620 000	620 000	600 000	620 000	600 000	620 000	620 000	560 000	620 000	20 000
CG 22		9 903	-	-	-	-	-	-	-	-	-	-	89 127	306 993	1 085
Balances at April 1 and March 31	360 000	369 903													
Monthly Debt Balances Weighted by Day			10 800 000	11 160 000	10 800 000	11 160 000	11 160 000	10 800 000	11 160 000	10 800 000	11 160 000	11 160 000	10 169 127	11 466 993	
Average Monthly Debt Balance			360 000	360 000	360 000	360 000	360 000	360 000	360 000	360 000	360 000	360 000	363 183	369 903	361 085

Financing Costs on Debt	Interest Expense	
	Long Term	Short Term
CG 7 (Refinance CG 3)	2 253	
CG 8 (CG 6 Extension)	1 890	
CG 9	1 553	
CG 11 (Refinance CG 5)	1 418	
CG 12 (Refinance CG 5)	464	
CG 13 (Refinance CG 4)	928	
CG 14	1 389	
CG 15 (Refinance CG 1)	636	
CG 16 (Refinance CG 1)	656	
CG 17 (Refinance CG 1)	683	
CG 18	340	
CG 19 (Refinance CG 10)	1 016	
CG 20	892	
CG 21	272	
CG 22	23	
Interest on Long Term Debt	14 410	
Provincial Guarantee Fee	3 600	
Cost of Debt Financing	18 010	
Embedded Cost of Long Term and Short Term Debt	4.99%	1.58%

CENTRA GAS MANITOBA INC.
Average Debt Financing
2018/19 Forecast

Schedule 6.9.7 (Update)
 March 22, 2019
 (\$000'S)

Principal Balances Debt Code	Principal at Start of Year [1]	Principal at End of Year [2]	30	31	30	31	31	30	31	30	31	31	28	31	365	
			Apr - 18 [3]	May - 18 [4]	Jun - 18 [5]	Jul - 18 [6]	Aug - 18 [7]	Sep - 18 [8]	Oct - 18 [9]	Nov - 18 [10]	Dec - 18 [11]	Jan - 19 [12]	Feb - 19 [13]	Mar - 19 [14]	Monthly Average [15]	
CG 7 (Refinance CG 3)	50 000	50 000	1 500 000	1 550 000	1 500 000	1 550 000	1 550 000	1 500 000	1 550 000	1 500 000	1 550 000	1 550 000	1 550 000	1 400 000	1 550 000	50 000
CG 8 (CG 6 Extension)	30 000	30 000	900 000	930 000	900 000	930 000	930 000	900 000	930 000	900 000	930 000	930 000	930 000	840 000	930 000	30 000
CG 9	30 000	30 000	900 000	930 000	900 000	930 000	930 000	900 000	930 000	900 000	930 000	930 000	930 000	840 000	930 000	30 000
CG 11 (Refinance CG 5)	30 000	30 000	900 000	930 000	900 000	930 000	930 000	900 000	930 000	900 000	930 000	930 000	930 000	840 000	930 000	30 000
CG 12 (Refinance CG 5)	10 000	10 000	300 000	310 000	300 000	310 000	310 000	300 000	310 000	300 000	310 000	310 000	310 000	280 000	310 000	10 000
CG 13 (Refinance CG 4)	20 000	20 000	600 000	620 000	600 000	620 000	620 000	600 000	620 000	600 000	620 000	620 000	620 000	560 000	620 000	20 000
CG 14	30 000	30 000	900 000	930 000	900 000	930 000	930 000	900 000	930 000	900 000	930 000	930 000	930 000	840 000	930 000	30 000
CG 15 (Refinance CG 1)	20 000	20 000	600 000	620 000	600 000	620 000	620 000	600 000	620 000	600 000	620 000	620 000	620 000	560 000	620 000	20 000
CG 16 (Refinance CG 1)	20 000	20 000	600 000	620 000	600 000	620 000	620 000	600 000	620 000	600 000	620 000	620 000	620 000	560 000	620 000	20 000
CG 17 (Refinance CG 1)	20 000	20 000	600 000	620 000	600 000	620 000	620 000	600 000	620 000	600 000	620 000	620 000	620 000	560 000	620 000	20 000
CG 18	10 000	10 000	300 000	310 000	300 000	310 000	310 000	300 000	310 000	300 000	310 000	310 000	310 000	280 000	310 000	10 000
CG 19 (Refinance CG 10)	35 000	35 000	1 050 000	1 085 000	1 050 000	1 085 000	1 085 000	1 050 000	1 085 000	1 050 000	1 085 000	1 085 000	1 085 000	980 000	1 085 000	35 000
CG 20	35 000	35 000	1 050 000	1 085 000	1 050 000	1 085 000	1 085 000	1 050 000	1 085 000	1 050 000	1 085 000	1 085 000	1 085 000	980 000	1 085 000	35 000
CG 21	20 000	20 000	600 000	620 000	600 000	620 000	620 000	600 000	620 000	600 000	620 000	620 000	620 000	560 000	620 000	20 000
CG 22	9 903	9 903	297 090	306 993	297 090	306 993	306 993	297 090	306 993	297 090	306 993	306 993	306 993	277 284	306 993	9 903
CG New Debt 1		20 000														
Balances at April 1 and March 31	369 903	389 903														
Monthly Debt Balances Weighted by Day			11 097 090	11 466 993	11 097 090	11 466 993	11 466 993	11 097 090	11 466 993	11 097 090	11 466 993	11 466 993	11 466 993	10 357 284	11 466 993	
Average Monthly Debt Balance			369 903	369 903	369 903	369 903	369 903	369 903	369 903	369 903	369 903	369 903	369 903	369 903	369 903	369 903

Financing Costs on Debt	Interest Expense	
	Long Term	Short Term
CG 7 (Refinance CG 3)	2 253	
CG 8 (CG 6 Extension)	1 890	
CG 9	1 553	
CG 11 (Refinance CG 5)	1 418	
CG 12 (Refinance CG 5)	464	
CG 13 (Refinance CG 4)	928	
CG 14	1 389	
CG 15 (Refinance CG 1)	636	
CG 16 (Refinance CG 1)	656	
CG 17 (Refinance CG 1)	683	
CG 18	340	
CG 19 (Refinance CG 10)	1 016	
CG 20	892	
CG 21	422	
CG 22	228	
Interest on Long Term Debt	14 765	
Provincial Guarantee Fee	3 699	
Cost of Debt Financing	18 464	
Embedded Cost of Long Term and Short Term Debt	4.99%	2.55%

CENTRA GAS MANITOBA INC.
Average Debt Financing
2019/20 Forecast

Schedule 6.9.8 (Update)
March 22, 2019
(\$000'S)

Principal Balances Debt Code	Principal at Start of Year	Principal at End of Year	30	31	30	31	31	30	31	30	31	31	29	31	366
			Apr - 19	May - 19	Jun - 19	Jul - 19	Aug - 19	Sep - 19	Oct - 19	Nov - 19	Dec - 19	Jan - 20	Feb - 20	Mar - 20	Monthly Average
	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]
CG 7 (Refinance CG 3)	50 000	50 000	1 500 000	1 550 000	1 500 000	1 550 000	1 550 000	1 500 000	1 550 000	1 500 000	1 550 000	1 550 000	1 450 000	1 550 000	50 000
CG 8 (CG 6 Extension)	30 000	30 000	900 000	930 000	900 000	930 000	930 000	900 000	930 000	900 000	930 000	930 000	870 000	930 000	30 000
CG 9	30 000	30 000	900 000	930 000	900 000	930 000	930 000	900 000	930 000	900 000	930 000	930 000	870 000	930 000	30 000
CG 11 (Refinance CG 5)	30 000	30 000	900 000	930 000	900 000	930 000	930 000	900 000	930 000	900 000	930 000	930 000	870 000	930 000	30 000
CG 12 (Refinance CG 5)	10 000	10 000	300 000	310 000	300 000	310 000	310 000	300 000	310 000	300 000	310 000	310 000	290 000	310 000	10 000
CG 13 (Refinance CG 4)	20 000	20 000	600 000	620 000	600 000	620 000	620 000	600 000	620 000	600 000	620 000	620 000	580 000	620 000	20 000
CG 14	30 000	30 000	900 000	930 000	900 000	930 000	930 000	900 000	930 000	900 000	930 000	930 000	870 000	930 000	30 000
CG 15 (Refinance CG 1)	20 000	20 000	600 000	620 000	600 000	620 000	620 000	600 000	620 000	600 000	620 000	620 000	580 000	620 000	20 000
CG 16 (Refinance CG 1)	20 000	20 000	600 000	620 000	600 000	620 000	620 000	600 000	620 000	600 000	620 000	620 000	580 000	620 000	20 000
CG 17 (Refinance CG 1)	20 000	20 000	600 000	620 000	600 000	620 000	620 000	600 000	620 000	600 000	620 000	620 000	580 000	620 000	20 000
CG 18	10 000	10 000	300 000	310 000	300 000	310 000	310 000	300 000	310 000	300 000	310 000	310 000	290 000	310 000	10 000
CG 19 (Refinance CG 10)	35 000	35 000	1 050 000	1 085 000	1 050 000	1 085 000	1 085 000	1 050 000	1 085 000	1 050 000	1 085 000	1 085 000	1 015 000	1 085 000	35 000
CG 20	35 000	35 000	1 050 000	1 085 000	1 050 000	1 085 000	1 085 000	1 050 000	1 085 000	1 050 000	1 085 000	1 085 000	1 015 000	1 085 000	35 000
CG 21	20 000	-	600 000	620 000	600 000	620 000	620 000	600 000	620 000	420 000	-	-	-	-	12 842
CG 22	9 903	9 903	297 090	306 993	297 090	306 993	306 993	297 090	306 993	297 090	306 993	306 993	287 187	306 993	9 903
CG New Debt 1	20 000	20 000	600 000	620 000	600 000	620 000	620 000	600 000	620 000	600 000	620 000	620 000	580 000	620 000	20 000
CG New Debt 2		50 000													
Balances at April 1 and March 31	389 903	419 903													
Monthly Debt Balances Weighted by Day			11 697 090	12 086 993	11 697 090	12 086 993	12 086 993	11 697 090	12 086 993	11 517 090	11 466 993	11 466 993	10 727 187	11 466 993	
Average Monthly Debt Balance			389 903	389 903	389 903	389 903	389 903	389 903	389 903	383 903	369 903	369 903	369 903	369 903	382 745

Financing Costs on Debt	Interest Expense	
	Long Term	Short Term
CG 7 (Refinance CG 3)	2 253	
CG 8 (CG 6 Extension)	1 890	
CG 9	1 553	
CG 11 (Refinance CG 5)	1 418	
CG 12 (Refinance CG 5)	464	
CG 13 (Refinance CG 4)	928	
CG 14	1 389	
CG 15 (Refinance CG 1)	636	
CG 16 (Refinance CG 1)	656	
CG 17 (Refinance CG 1)	683	
CG 18	340	
CG 19 (Refinance CG 10)	1 016	
CG 20	892	
CG 21	352	
CG 22	293	
CG New Debt 1	638	
Interest on Long Term Debt	15 398	
Provincial Guarantee Fee	3 899	
Cost of Debt Financing	19 297	
Embedded Cost of Long Term and Short Term Debt	5.04%	3.20%

CENTRA GAS MANITOBA INC.
Return on Rate Base
2011/12 Actual

Schedule 6.10.0
November 30, 2018
(\$000'S)

	Rate Base	Weight	Cost Rate	Return Col [1] * Col [2] * Col [3]
	[1]	[2]	[3]	[4]
1				
2				
3				
4 Long Term Debt	464 864	63.0%	5.94%	17 405
5				
6 Short Term Debt	464 864	3.5%	1.90%	312
7				
8 Equity	464 864	<u>33.5%</u>	8.36%	<u>13 035</u>
9		<u>100.0%</u>		<u>30 753</u>
10				
11 Interest on Common Assets and Inventory				2 807
12				
13 Total Return on Rate Base				<u><u>33 559</u></u>

CENTRA GAS MANITOBA INC.
Return on Rate Base
2012/13 Actual

Schedule 6.10.1
November 30, 2018
(\$000'S)

	Rate Base	Weight	Cost Rate	Return Col [1] * Col [2] * Col [3]
	[1]	[2]	[3]	[4]
1				
2				
3				
4 Long Term Debt	477 906	62.3%	5.60%	16 673
5				
6 Short Term Debt	477 906	4.1%	1.40%	275
7				
8 Equity	477 906	<u>33.5%</u>	8.36%	<u>13 403</u>
9		<u>100.0%</u>		<u>30 351</u>
10				
11 Interest on Common Assets and Inventory				2 984
12				
13 Total Return on Rate Base				<u><u>33 336</u></u>

CENTRA GAS MANITOBA INC.
Return on Rate Base
2013/14 Actual

Schedule 6.10.2
November 30, 2018
(\$000'S)

	Rate Base	Weight	Cost Rate	Return Col [1] * Col [2] * Col [3]
	[1]	[2]	[3]	[4]
1				
2				
3				
4 Long Term Debt	486 677	59.3%	5.20%	15 011
5				
6 Short Term Debt	486 677	6.2%	1.63%	496
7				
8 Equity	486 677	34.4%	8.36%	14 011
9		100.0%		29 519
10				
11 Interest on Common Assets and Inventory				2 161
12				
13 Total Return on Rate Base				31 679

CENTRA GAS MANITOBA INC.
Return on Rate Base
2014/15 Actual

Schedule 6.10.3
November 30, 2018
(\$000'S)

	Rate Base	Weight	Cost Rate	Return Col [1] * Col [2] * Col [3]
	[1]	[2]	[3]	[4]
1				
2				
3				
4 Long Term Debt	509 823	55.3%	5.21%	14 707
5				
6 Short Term Debt	509 823	10.4%	1.17%	620
7				
8 Equity	509 823	34.2%	8.36%	14 594
9		<u>100.0%</u>		<u>29 920</u>
10				
11 Interest on Common Assets and Inventory				2 129
12				
13 Total Return on Rate Base				<u><u>32 048</u></u>

CENTRA GAS MANITOBA INC.
Return on Rate Base
2015/16 Actual

Schedule 6.10.4
November 30, 2018
(\$000'S)

	Rate Base	Weight	Cost Rate	Return Col [1] * Col [2] * Col [3]
	[1]	[2]	[3]	[4]
1				
2				
3				
4 Long Term Debt	529 035	58.2%	5.10%	15 709
5				
6 Short Term Debt	529 035	9.1%	2.14%	1 030
7				
8 Equity	529 035	<u>32.7%</u>	8.36%	<u>14 448</u>
9		<u>100.0%</u>		<u>31 187</u>
10				
11 Interest on Common Assets and Inventory				1 970
12				
13 Total Return on Rate Base				<u><u>33 157</u></u>

CENTRA GAS MANITOBA INC.
Return on Rate Base
2016/17 Actual

Schedule 6.10.5
November 30, 2018
(\$000'S)

	Rate Base	Weight	Cost Rate	Return Col [1] * Col [2] * Col [3]
	[1]	[2]	[3]	[4]
1				
2				
3				
4 Long Term Debt	559 303	60.4%	5.02%	16 971
5				
6 Short Term Debt	559 303	6.8%	1.79%	685
7				
8 Equity	559 303	<u>32.7%</u>	8.36%	<u>15 311</u>
9		<u>100.0%</u>		<u>32 966</u>
10				
11 Interest on Common Assets and Inventory				1 549
12				
13 Total Return on Rate Base				<u><u>34 515</u></u>

CENTRA GAS MANITOBA INC.
Return on Rate Base
2017/18 Actual

Schedule 6.10.6
November 30, 2018
(\$000'S)

	Rate Base	Weight	Cost Rate	Return Col [1] * Col [2] * Col [3]
	[1]	[2]	[3]	[4]
1				
2				
3				
4 Long Term Debt	601 750	60.5%	4.99%	18 157
5				
6 Short Term Debt	601 750	7.1%	1.58%	674
7				
8 Equity	601 750	<u>32.4%</u>	8.36%	<u>16 306</u>
9		<u>100.0%</u>		<u>35 137</u>
10				
11 Interest on Common Assets and Inventory				1 814
12				
13 Total Return on Rate Base				<u><u>36 951</u></u>

CENTRA GAS MANITOBA INC.
Return on Rate Base
2018/19 Forecast

Schedule 6.10.7 (Update)
March 22, 2019
(\$000'S)

	Rate Base	Weight	Cost Rate	Return Col [1] * Col [2] * Col [3]
	[1]	[2]	[3]	[4]
1				
2				
3				
4 Long Term Debt	622 572	60.1%	4.99%	18 692
5				
6 Short Term Debt	622 572	7.5%	2.55%	1 188
7				
8 Equity	622 572	<u>32.4%</u>	8.30%	<u>16 726</u>
9		<u>100.0%</u>		<u>36 606</u>
10				
11 Interest on Common Assets and Inventory				1 627
12				
13 Total Return on Rate Base				<u><u>38 233</u></u>

CENTRA GAS MANITOBA INC.
Return on Rate Base
2019/20 Test Year

Schedule 6.10.8 (Update)
March 22, 2019
(\$000'S)

	Rate Base	Weight	Cost Rate	Return Col [1] * Col [2] * Col [3]
	[1]	[2]	[3]	[4]
1				
2				
3				
4 Long Term Debt	645 646	60.0%	5.04%	19 522
5				
6 Short Term Debt	645 646	8.3%	3.20%	1 708
7				
8 Equity	645 646	<u>31.8%</u>	8.30%	<u>17 022</u>
9		<u>100.0%</u>		<u>38 251</u>
10				
11 Interest on Common Assets and Inventory				1 346
12				
13 Total Return on Rate Base				<u><u>39 597</u></u>