

## Details on Allocation of Costs

Shared Services Gazifère							
Department/Section/Service	Description	Name/Activity	Allocation Basis	Unregulated % (A)	Regulated % (B)	Total (C)=(A)+(B)	Amount
Administration	Salaries	General Manager	Weight of directors	14.8	85.3	100	\$ 519,160
		Director 1	Time allocation based estimate	25.0	75.0	100	
		Assistant	Weight RH/assistant : RH, FTE, assistant on GM allocator	19.4	80.6	100	
		Financial analyst 1	Time allocation based estimate	1.0	99.0	100	
		Financial analyst 2	Time allocation based estimate	25.0	75.0	100	
		Accounting clerk	Time allocation based estimate	10.0	90.0	100	
	Expenses	Audit	Revenues with reduce factor (50 %), regulated creates more work for auditor	8.6	91.4	100	\$ 87,444
		Professional consulting fee	RH based on FTE	20.6	79.4	100	\$ 36,942
		Legal	Only regulated legal fees (unregulated are under their own cost center)	0.0	100.0	100	\$ 247,408
		Stock based compensation	Time allocation of each director and GM	12.7	87.3	100	\$ 248,376
		Stip	# employees based on salary corrolated to % of stip	16.6	83.4	100	\$ 570,437
		Printing	Estimation, regulated work needs largely more paper work	5.0	95.0	100	\$ 14,458
		Postage	Postage administration : revenues	17.1	82.9	100	\$ 3,348
		Travel	GM travel cost	14.8	85.3	100	\$ 25,938
		Office rent	# employees for office building + garage 100 % regulated (17,7 % of the space)	17.0	83.0	100	\$ 653,844
		Advertising not directly related	Yellow pages : revenues	17.1	82.9	100	\$ 3,352
		Building operation material	# employees for office building + garage 100 % regulated (17,7 % of the space)	17.0	83.0	100	\$ 2,524
		Equipment repairs and maintenance	Estimation, regulated work needs largely more paper work	5.0	95.0	100	\$ 21,068
		Bank Charges	Revenues	17.1	82.9	100	\$ 18,984
		Bad Debt Provision	Revenues	17.1	82.9	100	\$ 114,042
		Telephone lines / cellular	FTE	20.6	79.4	100	\$ 22,581
		Employee benefits	# employees based on salary	19.1	80.9	100	\$ 2,557,305
		Award and allowances / training & develop.	# employees based on salary	19.1	80.9	100	\$ 58,217
		Donations / Membership	# employees based on salary	19.1	80.9	100	\$ 6,655
		Casualty & damage	100 % regulated	0.0	100.0	100	\$ 10,682
	Other outside services	For the building : FTE	17.0	83.0	100	\$ 48,335	
Municipal and other taxes	Regulated (rent include the municipal taxes for the building)	0.0	100.0	100	\$ 676,764		
Recoveries	Overhead capitalisé / Bén.marginaux	Based on reel numbers (overhead reg. Ben marg. Unreg.)	18.4	81.7	100	\$ (798,795)	
EI cost	Expenses	Insurance	Revenues	17.1	82.9	100	\$ 102,134
		Insurance D&O	Revenues	17.1	82.9	100	\$ 43,500
		Insurance D&O	Excluded by MNP	100.0	0.0	100	\$ 114,475
		Stock based compensation EI	Revenues	17.1	82.9	100	\$ 118,491
		Stock based compensation EI	Excluded by MNP	100.0	0.0	100	\$ 68,850
		Internal charges EI	Excluded by MNP	100.0	0.0	100	\$ 152,409
		Internal charges EI	Revenues	17.1	82.9	100	\$ 845,865
		IT EI	IT allocation	6.0	94.0	100	\$ 223,294
							\$ 6,818,087
IT Services CIS	Salaries	Employees	Employee time	6.0	94.0	100	\$ 448,089
	Expenses	Education refund	Employee time	6.0	94.0	100	\$ 2,327
		Travel and entertainment	Employee time	6.0	94.0	100	\$ 10,187
		Cellular / Office materials	Employee time	6.0	94.0	100	\$ 1,646
		Outside services (Advanced Utilities)	Employee time	6.0	94.0	100	\$ 186,576
		Internal charges	Employee time	6.0	94.0	100	\$ 113,428
IT Services IT	Expenses	Small Computer Equipment and supplies	FTE	20.6	79.4	100	\$ 2,928
		Outside service for recall appointment	Cost 20 k\$ for unregulated needs, add 20 k\$ for reg needs	50.0	50.0	100	\$ 41,362
		Servers phone lines	FTE	20.6	79.4	100	\$ 24,508
		Travel and entertainment	Employee time	6.0	94.0	100	\$ 2,576
		Internal charges	Employee time	6.0	94.0	100	\$ 421,012
	Adjustment	Internal charges	Reallocated to EI costs	6.0	94.0	100	\$ (223,294)

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Credit and Collection	Salaries	Total cost center's expenses	Estimated work load per category	10.0	90.0	100	\$ 240,297	
	Expenses	Total cost center's expenses	Estimated work load per category	10.0	90.0	100	\$ 103,499	
	Revenue	Avis de rappel/ frais NSF / redlock	Estimated work load per category	10.0	90.0	100	\$ (198,894)	
Regulation	Salaries	Director	Number of hours per task, regulated and unregulated	1.0	99.0	100	\$ 296,166	
		Supervisor	Number of hours per task, regulated and unregulated	5.0	95.0	100		
		Analyst	Number of hours per task, regulated and unregulated	10.0	90.0	100		
	Expenses	Deferral accounts	Direct Allocation	0.0	100.0	100	\$ 2,012,534	
Expenses	Other expenses relating to the cost center	Direct allocation	0.0	100.0	100	\$ 196,470		
Sales - Admin	Salaries	Director	Number of hours per task, regulated and unregulated	22.8	77.3	100	\$ 452,953	
	Salaries	Other expenses relating to the cost center	Number of hours per task, regulated and unregulated	53.0	47.0	100		
	Expenses	Other expenses relating to the cost center	Based on reel expenses, unregulated in their own cost center	5.0	95.0	100		\$ 9,536
Sales - Commercial	Salaries	Total cost center's expenses	Direct allocation	0.0	100.0	100	\$ 97,477	
	Expenses	Total cost center's expenses	Direct allocation	0.0	100.0	100		
Sales - Residential	Salaries	Total cost center's expenses	Direct allocation	0.0	100.0	100	\$ 122,428	
	Expenses	Total cost center's expenses	Direct allocation	0.0	100.0	100		
Advertising	Expenses	Total cost center's expenses	Public relation on regulated activities	0.0	100.0	100	\$ 6,550	
Customer Service	Salaries	Director	Number of hours per task, regulated and unregulated	15.0	85.0	100	\$ 494,981	
	Salaries	Engineer 1	Number of hours per task, regulated and unregulated	1.0	99.0	100		
	Salaries	Damage Prevention Inspector	Number of hours per task, regulated and unregulated	0.0	100.0	100		
	Salaries	Assistant	Number of hours per task, regulated and unregulated	5.0	95.0	100		
	Salaries	Tech	Number of hours per task, regulated and unregulated	0.0	100.0	100		
	Expenses	Other expenses relating to the cost center	Unregulated expenses in their own cost center	0.0	100.0	100		\$ 575,202
Revenue	Frais d'ouverture de compte	Direct allocation	0.0	100.0	100	\$ (86,490)		
Main & Services	Salaries	Total cost center's expenses	Direct Allocation	0.0	100.0	100	\$ 46,478	
	Expenses	Total cost center's expenses	Direct Allocation	0.0	100.0	100		\$ 364,408
Regulation & Measurement	Salaries	Total cost center's expenses	Direct Allocation	0.0	100.0	100	\$ 1,099	
	Expenses	Total cost center's expenses	Direct Allocation	0.0	100.0	100		\$ 33,134
Admin Operation	Salaries	Total cost center's expenses	Direct Allocation	0.0	100.0	100	\$ -	
	Expenses	Total cost center's expenses	Direct Allocation	0.0	100.0	100		\$ 4,286
Main & Services - Maintenance	Salaries	Total cost center's expenses	Direct Allocation	0.0	100.0	100	\$ 437,850	
	Expenses	Total cost center's expenses	Direct Allocation	0.0	100.0	100		\$ 506,822
	Revenue	Refacturation des dommages	Direct Allocation	0.0	100.0	100		\$ (140,300)
Regulation & Measurement - Maintenance	Salaries	Total cost center's expenses	Direct Allocation	0.0	100.0	100	\$ 1,144	
	Expenses	Total cost center's expenses	Direct Allocation	0.0	100.0	100		\$ 77,638
Meter Reading	Salaries	Total cost center's expenses	Direct Allocation	0.0	100.0	100	\$ -	
	Expenses	Total cost center's expenses	Direct Allocation	0.0	100.0	100		\$ 271,582

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<b>Customer Billing</b>	Salaries	Total cost center's expenses for employees	Number of hours per task, regulated and unregulated + reclassement REM	35.0	65.0	100	\$ 480,974
	Salaries	Total cost center's expenses supervisor	Estimated work load per category	29.0	71.0	100	\$ 48,525
	Salaries	Total cost center's expenses for managers	Estimated work load per category	10.0	90.0	100	\$ 93,413
	Expenses	Total cost center's expenses, except portion 100 % regulated	Estimate, regulation task require more invoices, more specific expenses (such as billing correction, monthly invoices, etc.)	19.0	81.0	100	\$ 324,802
	Expenses	Portion 100 % regulated	Direct allocation	0.0	100.0	100	\$ 15,696
	Revenue	Meter correction and review	Direct allocation	0.0	100.0	100	\$ (480)
<b>Work Management</b>	Salaries	Total cost center's expenses adjusted for 25420 and 25422	Number of hours per task, regulated and unregulated	22.0	78.0	100	\$ 170,644
	Salaries	Total cost center's expenses for supervisor	Estimated work load per category	22.0	78.0	100	\$ 64,566
	Expenses	Total cost center's expenses	Number of hours per task, regulated and unregulated	22.0	78.0	100	\$ 2,319
<b>Dispatch</b>	Salaries	Total cost center's expenses	Number of hours per task, regulated and unregulated	22.0	78.0	100	\$ 204,750
	Expenses	Total cost center's expenses	Number of hours per task, regulated and unregulated	22.0	78.0	100	\$ 6,597
<b>Communication</b>	Salaries	Total cost center's expenses	Number of hours per task, regulated and unregulated	20.0	80.0	100	\$ 326,899
	Expenses	Total cost center's expenses	Direct allocation	0.0	100.0	100	
<b>JC &amp; Hip Cleaning</b>	Salaries	Total cost center's expenses	Direct allocation	100.0	0.0	100	\$ 80,333
	Salaries	Reallocated to their cost center	28392 \$ reallocated to WM	100.0	0.0	100	\$ (28,392)
	Expenses	Total cost center's expenses	Direct allocation	100.0	0.0	100	\$ 904,098
<b>Furnace cleaning</b>	Salaries	Total cost center's expenses	Direct allocation	100.0	0.0	100	\$ -
	Expenses	Total cost center's expenses	Direct allocation	100.0	0.0	100	\$ 143,532
<b>Rental equip. Maintance</b>	Salaries	Total cost center's expenses	Direct allocation	100.0	0.0	100	\$ 282,296
	Salaries	Reallocated to their cost center	Reallocation : 55661 \$ WM, 56747 \$ SC and Sales 111751 \$	100.0	0.0	100	\$ (224,159)
	Expenses	Total cost center's expenses	Direct allocation	100.0	0.0	100	\$ 1,736,473
	Recoveries	pièces en garanties	Direct allocation	100.0	0.0	100	\$ (28,680)
<b>EGNB</b>	Salaries	Total cost center's expenses with out managers and supervisors	Allocated in line with Customer billing and reallocated to customer billing	35.0	65.0	100	\$ 333,098
	Salaries	Supervisor CIS	Estimated work load per category and reallocated to customer billing	29.0	71.0	100	\$ 16,175
	Salaries	Supervisor WM	Estimated work load per category and reallocated to customer billing	22.0	78.0	100	\$ 7,174
	Salaries	Manager	Estimated work load per category and reallocated to customer billing	10.0	90.0	100	\$ 4,916
	Expenses	Total cost center's expenses	Direct allocation	100.0	0.0	100	\$ 165,399
	Expenses	Correction Management fee and social benefit, reported to the entreprise wide MNG and SB cost	Direct allocation	100.0	0.0	100	\$ (156,038)