

Portion du tableau des pages 36 à 39 du document R-3924-2015, GI-20, document 1

Administration	Salaries	General Manager	Weight of directors	14.8	85.3	100	
		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	
		Supervisor	<u>Number of hours per task, regulated and unregulated</u>	<u>5.0</u>	<u>95.0</u>	<u>100</u>	
		Analyst	<u>Number of hours per task, regulated and unregulated</u>	<u>10.0</u>	<u>90.0</u>	<u>100</u>	
		Expenses	Audit	Revenues with reduce factor (50 %), regulated creates more work for auditor	8.6	91.4	100
			Professional consulting fee	RH based on FTE	20.6	79.4	100
	Legal		Only regulated legal fees (unregulated are under their own cost center)	0.0	100.0	100	
	Stock based compensation		Time allocation of each director and GM	12.7	87.3	100	
	Stip		# employees based on salary corrolated to % of stip	16.6	83.4	100	
	Printing		Estimation, regulated work needs largely more paper work	5.0	95.0	100	
	Postage		Postage administration : revenues	17.1	82.9	100	
	Travel		GM travel cost	14.8	85.3	100	
	Office rent		# employees for office building + garage 100 % regulated (17,7 % of the space)	17.0	83.0	100	
	Advertising not directly related		Yellow pages : revenues	17.1	82.9	100	
	Building operation material		# employees for office building + garage 100 % regulated (17,7 % of the space)	17.0	83.0	100	
	Equipment repairs and maintenance		Estimation, regulated work needs largely more paper work	5.0	95.0	100	
	Bank Charges		Revenues	17.1	82.9	100	
	Bad Debt Provision		Revenues	17.1	82.9	100	
	Telephone lines / cellular		FTE	20.6	79.4	100	
	Employee benefits		# employees based on salary	19.1	80.9	100	
	Award and allowances / training & develop.		# employees based on salary	19.1	80.9	100	
	Donations / Membership		# employees based on salary	19.1	80.9	100	
	Casualty & damage		100 % regulated	0.0	100.0	100	
	Other outside services		For the building : FTE	17.0	83.0	100	
	Municipal and other taxes	Regulated (rent include the municipal taxes for the building)	0.0	100.0	100		
	Recoveries	Overhead capitalisé / Bén.marginaux	Based on reel numbers (overhead reg. Ben marg. Unreg.)	18.4	81.7	100	
Regulation	Salaries	Director	Number of hours per task, regulated and unregulated	<u>0.0</u>	<u>100.0</u>	100	
		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	
	Expenses	Other expenses relating to the cost center	Direct allocation	0.0	100.0	100	

Pourcentage ajusté du tableau du document R-3924-2015, GI-20, document 1, page 40

Cost center	2014			New cost allocation percentage		
	New cost allocation method			Unregulated	Regulated	
	Unregulated	Regulated	Total			
Administration expenses	763,514	4,654,917	5,418,431	14.09%	85.91%	
Ei costs	Insurance D&O	121,927	36,048	157,975	77.18%	22.82%
	Stock based compensation	89,148	98,193	187,341	47.59%	52.41%
	Internal charges Ei	297,306	700,968	998,274	29.78%	70.22%
	IT Ei	13,398	209,896	223,294	6.00%	94.00%
IT services CIS	45,735	716,518	762,253	6.00%	94.00%	
IT services IT	38,352	230,740	269,092	14.25%	85.75%	
Credit and collection	14,490	130,412	144,902	10.00%	90.00%	
Regulation	0	2,337,942	2,337,942	0.00%	100.00%	
Sales administration	204,242	258,247	462,489	44.16%	55.84%	
Sales commercial	0	97,477	97,477	0.00%	100.00%	
Sales residential	0	122,428	122,428	0.00%	100.00%	
Advertising	0	6,550	6,550	0.00%	100.00%	
Customer service (Operation)	17,446	966,247	983,693	1.77%	98.23%	
Main & services	0	410,886	410,886	0.00%	100.00%	
Regulation & Measurement	0	34,233	34,233	0.00%	100.00%	
Administration and opération	0	4,286	4,286	0.00%	100.00%	
Main & Services - Maintenance	0	804,372	804,372	0.00%	100.00%	
Regulation & Measurement - Maintenance	0	78,783	78,783	0.00%	100.00%	
Meter reading	0	271,582	271,582	0.00%	100.00%	
Customer billing	386,173	947,481	1,333,654	28.96%	71.04%	
Work management	52,256	185,273	237,529	22.00%	78.00%	
Dispatch	46,496	164,851	211,347	22.00%	78.00%	
Communication	20,281	306,618	326,899	6.20%	93.80%	
JC & Hip cleaning	956,039	0	956,039	100.00%	0.00%	
Furnace cleaning	143,532	0	143,532	100.00%	0.00%	
Rental equipment maintenance	1,765,930	0	1,765,930	100.00%	0.00%	
Total cost allocation	4,976,264	13,774,949	18,751,213	26.54%	73.46%	
Total cost allocation under the actual cost allocation methodology	4,618,802	14,132,412	18,751,214	24.63%	75.37%	