

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Index of MFR Schedules

Schedule	Schedule Name	PBR Application Tables	
		WWT	WWC
Part A	Total System Revenue Requirement		
Financial Schedule 3-1	Summary of Revenue Requirement	1.5-1, 5.0-1	1.5-2, 5.0-1
Financial Schedule 4-1	Summary of Annual Average FTE		
Financial Schedule 5-1	Summary of Operations and Maintenance Expenses by Function	6.1-1, 6.2-1	15.1-1
Financial Schedule 5-2	Summary of Operations and Maintenance Expenses by Cost Category	6.2-1	15.2-1
Financial Schedule 6-1	Core Operating Expenses by Function	6.2.1-1	15.2.1-1
Financial Schedule 6-2	Core Operating Expenses by Cost Category	-	-
Financial Schedule 7-1	Integrated Operating Expenses by Function	6.2.1.7-1	15.2.2-1
Financial Schedule 8-1	Customer Billing and Metering Expenses by Function	6.2.3-1	15.2.3-1
Financial Schedule 9-1	EWS Shared Services Expenses by Function	6.2.4-1	15.2.4-1
Financial Schedule 10-1	Corporate Shared Service Expenses	6.2.5-1	15.2.5-1
Financial Schedule 11-1	Franchise Fees and Property Taxes	8.1-1	15.3-1
Financial Schedule 12-1	Depreciation and Amortization	8.1-1	17.0-1
Financial Schedule 12-2-1	Depreciation Rates - Wastewater Treatment	4.4-1	-
Financial Schedule 12-2-2	Depreciation Rates - Wastewater Collection	-	4.4-2
Financial Schedule 13-1	Revenue Offsets	11.0-1	19.0-1
Financial Schedule 14-1	Return on Rate Base	10.2, 10.4	18.2, 18.3, 18.4
Financial Schedule 15-1	Rate Base		
Financial Schedule 15-2	Property, Plant & Equipment		
Financial Schedule 15-3	Accumulated Depreciation		
Financial Schedule 15-4	Construction Work in Progress	-	-
Financial Schedule 15-5-1	Capital Expenditures by Project - Wastewater Collection	-	15.2-1
Financial Schedule 15-5-2	Capital Expenditures by Project - Wastewater Treatment	7.2-1	-
Financial Schedule 15-6	Contributions in Aid of Construction	-	-
Financial Schedule 16-1	Summary of Necessary Working Capital	-	-
Financial Schedule 16-2	Calculation of Necessary Working Capital - Wastewater Treatment	-	-
Financial Schedule 16-2.1	GST Impact on Necessary Working Capital - Wastewater Treatment	-	-
Financial Schedule 16-3	Calculation of Necessary Working Capital - Wastewater Collection	-	-
Financial Schedule 16-3.1	GST Impact on Necessary Working Capital - Wastewater Collection	-	-
Financial Schedule 17-1	Capital Structure	-	-
Financial Schedule 17-2	Debt Capital and Embedded Cost of Debt	10.2-1	18.2-1
Financial Schedule 17-3	Long-Term Debt	-	-
Financial Schedule 17-4	Common Equity	-	-
Financial Schedule 18-1	Transactions with Affiliates - Wastewater Treatment	4.7-1	-
Financial Schedule 18-2	Transactions with Affiliates - Wastewater Collection	-	4.7-1
Part B	Cost of Service by Customer Segment		
Financial Schedule 19-1	Revenue at Existing Rates and Revenue Requirement	13.2.2-1	21.3.2-1
Financial Schedule 19-2	Cost of Service Summary	-	20.2-1
Part C	PBR Rates		
Financial Schedule 20-1	Accumulation of 2022-2024 Consumption Deferral	-	-
Financial Schedule 20-2	Summary of Consumption Deferral Account	13.2.1-1	21.3.1-1
Financial Schedule 21-1	Customers, Consumption and Stormwater Equivalent Units	4.8.1-1, 4.8.3-1	4.8.1-3, 4.8.3-1
Financial Schedule 22-1	Current and Proposed Rates for Wastewater Collection	-	-
Financial Schedule 22-2	Proposed Special Rate Adjustments for Wastewater Collection	-	-
Financial Schedule 22-3	Current and Proposed Rates for Wastewater Treatment	-	-
Financial Schedule 22-4	Proposed Special Rate Adjustments for Wastewater Treatment	-	-
Financial Schedule 22-5	Average Monthly Bills by Customer Class	1.7-1 to 1.7-3	1.7-1 to 1.7-3

EPCOR Water Services Inc.
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Summary of Revenue Requirement
(\$ millions)

Line No.	Description	Cross Reference	A 2022 Actual	B 2023 Forecast	C 2024 Decision	D 2024 Forecast	E 2025 Forecast	F 2026 Forecast	G 2027 Forecast
Wastewater Treatment									
1	Operations and Maintenance Expenses	S. 5-1	60.2	65.1	66.5	73.8	78.1	79.7	81.1
2	Franchise Fees and Property Taxes	S. 11-1	10.6	11.3	10.8	11.6	11.7	11.9	12.3
3	Depreciation and Amortization	S. 12-1	23.3	25.2	26.4	28.2	30.2	31.8	33.1
4	Return on Rate Base Financed by Debt	S. 14-1	12.4	13.4	13.6	13.4	14.9	16.1	18.0
5	Return on Rate Base Financed by Equity	S. 14-1	19.4	20.6	23.2	21.5	25.4	27.4	29.3
6	Revenue Requirement before Revenue Offsets		125.9	135.6	140.5	148.4	160.2	166.8	173.8
7	Revenue Offsets	S. 13-1	(7.2)	(7.1)	(7.3)	(8.8)	(8.9)	(9.1)	(9.3)
8	Total Revenue Requirement		118.7	128.5	133.2	139.7	151.3	157.7	164.5
Wastewater Collection - Sanitary Utility									
9	Operations and Maintenance Expenses	S. 5-1	56.8	56.1	49.1	53.5	51.8	52.9	53.7
10	Franchise Fees and Property Taxes	S. 11-1	11.6	12.8	12.1	13.8	12.8	12.5	12.6
11	Depreciation and Amortization	S. 12-1	19.8	20.0	21.4	22.5	24.4	26.1	27.9
12	Return on Rate Base Financed by Debt	S. 14-1	17.9	21.0	20.3	24.1	26.7	28.7	31.7
13	Return on Rate Base Financed by Equity	S. 14-1	20.3	27.0	34.5	35.6	43.1	50.2	57.0
14	Revenue Requirement before Revenue Offsets		126.4	136.8	137.3	149.5	158.9	170.3	182.8
15	Revenue Offsets	S. 13-1	(3.5)	(2.9)	(4.6)	(3.6)	(3.6)	(3.7)	(3.4)
16	Total Revenue Requirement		122.9	133.9	132.7	145.9	155.3	166.6	179.4
Wastewater Collection - Stormwater Utility									
17	Operations and Maintenance Expenses	S. 5-1	56.6	57.1	58.9	53.6	52.0	53.0	53.9
18	Franchise Fees and Property Taxes	S. 11-1	0.8	0.7	1.0	0.7	0.7	0.7	0.8
19	Depreciation and Amortization	S. 12-1	19.9	22.6	29.7	25.7	28.4	31.1	33.9
20	Return on Rate Base Financed by Debt	S. 14-1	16.7	20.6	20.3	23.1	25.6	28.4	32.6
21	Return on Rate Base Financed by Equity	S. 14-1	18.7	26.5	34.9	33.9	41.1	49.7	58.6
22	Revenue Requirement before Revenue Offsets		112.8	127.5	144.7	137.0	147.9	163.1	179.7
23	Revenue Offsets	S. 13-1	0.1	0.8	(0.7)	(0.7)	(0.7)	(0.7)	(1.0)
24	Total Revenue Requirement		112.8	128.3	143.9	136.4	147.2	162.4	178.7
Wastewater Collection - Combined									
25	Operations and Maintenance Expenses		113.4	113.1	107.9	107.1	103.8	105.9	107.6
26	Franchise Fees and Property Taxes		12.5	13.5	13.1	14.5	13.6	13.3	13.3
27	Depreciation and Amortization		39.7	42.6	51.1	48.1	52.9	57.2	61.8
28	Return on Rate Base Financed by Debt		34.5	41.6	40.6	47.2	52.3	57.1	64.3
29	Return on Rate Base Financed by Equity		39.0	53.5	69.3	69.5	84.2	99.9	115.6
30	Revenue Requirement before Revenue Offsets		239.1	264.3	282.0	286.5	306.8	333.4	362.5
31	Revenue Offsets		(3.4)	(2.1)	(5.3)	(4.2)	(4.3)	(4.4)	(4.5)
32	Total Revenue Requirement		235.7	262.2	276.7	282.3	302.5	329.0	358.1

EPCOR Water Services Inc.
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Summary of Annual Average FTE
(\$ millions)

Line No.	Description	A 2024 Forecast	B 2025 Forecast	C 2026 Forecast	D 2027 Forecast
Operating Function					
1	Water Treatment Plant	116	116	116	116
2	Water Distribution and Transmission	161	161	161	161
3	Wastewater Treatment Plant	104	104	104	104
4	Wastewater Collection	246	246	246	246
5	Billing, Metering and Customer Service	78	61	49	49
6	Integrated Operations	578	578	578	578
7	Shared Services	143	143	143	143
8	Total FTE's	1,425	1,408	1,396	1,396

* FTE informational was not tracked for prior years and is not comparable due to the 2023 functional re-organization

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Summary of Operations and Maintenance Expenses by Function
(\$ millions)

Line No.	Description	Cross Reference	A 2022 Actual	B 2023 Forecast	C 2024 Decision	D 2024 Forecast	E 2025 Forecast	F 2026 Forecast	G 2027 Forecast	Cross Reference
1	Wastewater Treatment									
2	Core Operations	S. 6-1	34.0	39.0	39.7	41.9	45.8	46.7	47.6	
3	Integrated Operations	S. 7-1	8.2	9.3	10.1	11.6	11.8	12.0	12.2	
4	Billing, Meters and Customer Service	S. 8-1	6.0	5.9	5.9	5.1	4.9	5.0	5.1	
5	EWS Shared Services	S. 9-1	6.8	5.1	5.3	9.2	9.3	9.5	9.7	
6	Corporate Shared Services	S. 10-1	5.2	5.8	5.4	6.1	6.2	6.4	6.5	S. 16-3
7	Total		60.2	65.1	66.5	73.8	78.1	79.7	81.1	S. 3-1
8										
9	Wastewater Collection - Sanitary Utility									
10	Core Operations	S. 6-1	21.9	20.5	16.7	20.1	18.5	18.8	19.1	
11	Integrated Operations	S. 7-1	7.7	8.3	7.3	7.1	7.2	7.4	7.5	
12	Billing, Meters and Customer Service	S. 8-1	5.5	4.9	4.9	5.3	4.8	4.9	4.9	
13	EWS Shared Services	S. 9-1	12.2	12.9	11.7	11.1	11.3	11.5	11.7	
14	Corporate Shared Services	S. 10-1	9.5	9.5	8.5	9.9	10.1	10.3	10.5	S. 16-3
15	Total		56.8	56.1	49.1	53.5	51.8	52.9	53.7	S. 3-1
16										
17	Wastewater Collection - Stormwater Utility									
18	Core Operations	S. 6-1	22.3	21.9	26.9	20.7	18.6	18.9	19.2	
19	Integrated Operations	S. 7-1	9.4	10.3	9.3	9.2	9.4	9.6	9.7	
20	Billing, Meters and Customer Service	S. 8-1	3.2	2.5	2.5	2.7	2.7	2.8	2.8	
21	EWS Shared Services	S. 9-1	12.2	12.9	11.7	11.1	11.3	11.5	11.7	
22	Corporate Shared Services	S. 10-1	9.5	9.5	8.5	9.9	10.1	10.3	10.5	S. 16-3
23	Total		56.6	57.1	58.9	53.6	52.0	53.0	53.9	S. 3-1
24										
25	Wastewater Collection - Combined									
26	Core Operations	S. 6-1	44.2	42.4	43.6	40.8	37.0	37.8	38.3	
27	Integrated Operations	S. 7-1	17.2	18.5	16.6	16.3	16.6	16.9	17.2	
28	Billing, Meters and Customer Service	S. 8-1	8.7	7.4	7.5	8.0	7.5	7.6	7.8	
29	EWS Shared Services	S. 9-1	24.4	25.7	23.3	22.2	22.5	23.0	23.3	
30	Corporate Shared Services	S. 10-1	19.0	19.1	17.0	19.9	20.2	20.7	21.1	S. 16-3
31	Total		113.4	113.1	107.9	107.1	103.9	106.0	107.7	S. 3-1

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Summary of Operations and Maintenance Expenses by Cost Category
(\$ millions)

Line No.	Description	Cross Reference	A 2022 Actual	B 2023 Forecast	C 2024 Decision	D 2024 Forecast	E 2025 Forecast	F 2026 Forecast	G 2027 Forecast	Cross Reference
1	Wastewater Treatment									
2	Core Operations									
3	Power and Other Utilities Charges	S. 6-2	5.0	5.6	6.9	5.6	8.1	8.2	8.4	
4	Chemicals Expense	S. 6-2	1.3	1.2	1.5	1.2	1.2	1.3	1.3	
5	Staff Costs and Employee Benefits Expenses	S. 6-2	10.5	9.9	10.0	10.7	11.7	12.0	12.2	
6	Contractor and Consultant Charges	S. 6-2	16.3	17.9	17.3	19.6	19.9	20.3	20.7	
7	Other Raw Materials and Operating Charges	S. 6-2	0.6	4.1	3.6	4.4	4.5	4.6	4.7	
8	Other Administrative Expenses	S. 6-2	0.3	0.3	0.4	0.4	0.4	0.4	0.4	
9	Sub-total		34.0	39.0	39.7	41.9	45.8	46.7	47.6	
10										
11	Integrated Operations Allocation	S. 7-1	8.2	9.3	10.1	11.6	11.8	12.0	12.2	
12										
13	Billing and Collection Services Charges	S. 8-1	6.0	5.9	5.9	5.1	4.9	5.0	5.1	
14										
15	EWS Shared Services Allocation	S. 9-1	6.8	5.1	5.3	9.2	9.3	9.5	9.7	
16										
17	Corporate Shared Services Allocation	S. 10-1	5.2	5.8	5.4	6.1	6.2	6.4	6.5	
18										
19	Total		60.2	65.1	66.5	73.8	78.1	79.7	81.1	S. 5-1
20										
21	Wastewater Collection									
22	Core Operations									
23	Staff Costs and Employee Benefits Expenses	S. 6-2	32.9	32.6	35.8	29.9	25.6	26.1	26.5	
24	Contractor and Consultant Charges	S. 6-2	10.0	11.8	6.1	8.4	8.6	8.7	8.9	
25	Other Raw Materials and Operating Charges	S. 6-2	0.6	(3.3)	(0.8)	1.2	1.5	1.5	1.5	
26	Other Administrative Expenses	S. 6-2	0.8	1.4	2.4	1.1	1.4	1.4	1.4	
27	Sub-total		44.2	42.4	43.6	40.8	37.0	37.8	38.3	
28										
29	Integrated Operations	S. 7-1	17.2	18.5	16.6	16.3	16.6	16.9	17.2	
30										
31	Billing and Collection Services Charges	S. 8-1	8.7	7.4	7.5	8.0	7.5	7.6	7.8	
32										
33	EWS Shared Services Allocation	S. 9-1	24.4	25.7	23.3	22.2	22.5	23.0	23.3	
34										
35	Corporate Shared Services Allocation	S. 10-1	19.0	19.1	17.0	19.9	20.2	20.7	21.1	
36										
37	Total		113.4	113.1	107.9	107.1	103.9	106.0	107.7	S. 5-1

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Core Operating Expenses by Function
(\$ millions)

Line No.	Function/Sub-function	Cross Reference	A 2022 Actual	B 2023 Forecast	C 2024 Decision	D 2024 Forecast	E 2025 Forecast	F 2026 Forecast	G 2027 Forecast	Cross Reference
1	Wastewater Treatment									
2	Power, Other Utilities and Chemicals									
3	Power		4.4	4.8	5.9	4.8	7.3	7.4	7.6	
4	Other Utilities		0.6	0.8	1.0	0.8	0.8	0.8	0.8	
5	Chemicals		1.3	1.2	1.5	1.2	1.2	1.3	1.3	
6	Sub-total		6.3	6.8	8.4	6.8	9.3	9.5	9.6	
7	Operations									
8	Wastewater Treatment		6.8	7.3	6.5	7.9	8.0	8.2	8.3	
9	Biosolids Management		11.0	16.1	15.9	17.7	18.0	18.3	18.7	
10	Monitoring and Compliance		1.6	1.6	1.8	1.6	1.6	1.7	1.7	
11	Sub-total		19.4	25.0	24.1	27.2	27.6	28.2	28.7	
12										
13	Maintenance		10.6	10.4	10.6	10.9	11.1	11.3	11.5	
14										
15	Capital Overhead		(2.3)	(3.1)	(3.4)	(3.0)	(2.2)	(2.2)	(2.3)	
16										
17	Total	S. 6-2	34.0	39.0	39.7	41.9	45.8	46.7	47.6	S. 5-1
18										
19	Wastewater Collection									
20	Operations and Maintenance									
21	Operations		10.2	6.3	5.7	6.6	6.7	6.9	7.0	
22	Operations Support		5.5	6.4	3.9	7.8	8.0	8.1	8.3	
23	Flow Control		13.7	10.9	16.7	12.8	13.2	13.5	13.7	
24	Maintenance		18.2	23.0	20.7	16.7	17.1	17.5	17.7	
25	Sub-total		47.7	46.6	46.9	43.9	45.1	45.9	46.7	
26										
27	Construction		2.4	1.6	0.8	2.8	2.8	2.9	2.9	
28										
29	Capital Overhead		(5.9)	(5.8)	(4.1)	(5.9)	(10.8)	(11.1)	(11.2)	
30										
31	Total	S. 6-2	44.2	42.4	43.6	40.8	37.0	37.8	38.3	S. 5-1
32										
33	Assigned to:									
34	Sanitary Utility		21.9	20.5	16.7	20.1	18.5	18.8	19.1	S. 5-1
35	Stormwater Utility		22.3	21.9	26.9	20.7	18.6	18.9	19.2	S. 5-1
36	Total		44.2	42.4	43.6	40.8	37.0	37.8	38.3	

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Core Operating Expenses by Cost Category
(\$ millions)

Line No.	Cost Category	A	B	C	D	E	F	G	Cross Reference
		2022 Actual	2023 Forecast	2024 Decision	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	
1	Wastewater Treatment								
2	Power and Other Utilities	5.0	5.6	6.9	5.6	8.1	8.2	8.4	S. 5-2
3	Chemicals	1.3	1.2	1.5	1.2	1.2	1.3	1.3	S. 5-2
4	Staff Costs and Employee Benefits Expense	10.5	9.9	10.0	10.7	11.7	12.0	12.2	S. 5-2
5	Contractor and Consultant Charges	16.3	17.9	17.3	19.6	19.9	20.3	20.7	S. 5-2
6	Other Raw Materials and Operating Charges	0.6	4.1	3.6	4.4	4.5	4.6	4.7	S. 5-2
7	Other Administrative Expenses	0.3	0.3	0.4	0.4	0.4	0.4	0.4	S. 5-2
8	Total	34.0	39.0	39.7	41.9	45.8	46.7	47.6	S. 6-1
9									
10	Wastewater Collection								
11	Staff Costs and Employee Benefits Expense	32.9	32.6	35.8	29.9	25.6	26.1	26.5	S. 5-2
12	Contractor and Consultant Charges	10.0	11.8	6.1	8.4	8.6	8.7	8.9	S. 5-2
13	Other Raw Materials and Operating Charges	0.6	(3.3)	(0.8)	1.2	1.5	1.5	1.5	S. 5-2
14	Other Administrative Expenses	0.8	1.4	2.4	1.1	1.4	1.4	1.4	S. 5-2
15	Total	44.2	42.4	43.6	40.8	37.0	37.8	38.3	S. 6-1

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Integrated Operating Expenses by Function
(\$ millions)

Line No.	Description	A 2022 Actual	B 2023 Forecast	C 2024 Decision	D 2024 Forecast	E 2025 Forecast	F 2026 Forecast	G 2027 Forecast	Cross Reference
1	Wastewater Treatment¹								
2	Regulatory and Business Planning	-	0.3	0.5	0.4	0.4	0.4	0.4	
3	Quality Assurance and Environmen	3.6	3.9	4.5	3.8	3.8	3.9	4.0	
4	One Water Planning	-	-	-	0.9	0.9	1.0	1.0	
5	Engineering	2.5	2.6	2.4	3.7	3.8	3.9	4.0	
6	Project management	0.7	0.8	0.9	0.4	0.4	0.4	0.4	
7	Controls and Automation	1.4	1.6	1.8	1.6	1.6	1.7	1.7	
8	Customer Service	-	-	-	0.4	0.4	0.4	0.4	
9	Development and Infill	-	-	-	0.3	0.3	0.3	0.4	
10	Facilities	-	0.1	-	-	-	-	-	
11	Total	<u>8.2</u>	<u>9.3</u>	<u>10.1</u>	<u>11.6</u>	<u>11.8</u>	<u>12.0</u>	<u>12.2</u>	S. 5-1
12									
13	Wastewater Collection¹								
14	Regulatory and Business Planning	1.3	1.5	1.4	1.4	1.5	1.5	1.5	
15	One Water Planning	5.7	7.0	6.9	3.2	3.3	3.3	3.4	
16	Engineering	2.2	2.4	2.3	3.3	3.4	3.5	3.5	
17	Project management	2.0	2.5	2.4	1.8	1.8	1.8	1.8	
18	Controls and Automation	-	-	-	1.8	1.8	1.8	1.9	
19	Customer Service	-	-	-	1.0	1.0	1.0	1.0	
20	Development and Infill	-	-	-	1.1	1.2	1.2	1.2	
21	Facilities	5.9	5.2	3.6	2.7	2.7	2.8	2.8	
22	Total	<u>17.2</u>	<u>18.5</u>	<u>16.6</u>	<u>16.3</u>	<u>16.6</u>	<u>16.9</u>	<u>17.2</u>	S. 5-1
23									
24	Assigned to:								
25	Sanitary Utility	7.7	8.3	7.3	7.1	7.2	7.4	7.5	S. 5-1
26	Stormwater Utility	9.4	10.3	9.3	9.2	9.4	9.6	9.7	S. 5-1
27	Total	<u>17.2</u>	<u>18.5</u>	<u>16.6</u>	<u>16.3</u>	<u>16.6</u>	<u>16.9</u>	<u>17.2</u>	S. 5-2

¹Integrated Operations expenses are allocated to Wastewater Treatment and Wastewater Collections in accordance with Appendix J: Integrated Operations and Shared Services Allocation Methodology.

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Customer Billing and Metering Expenses by Function
(\$ millions)

Line No.	Description	A 2022 Actual	B 2023 Forecast	C 2024 Decision	D 2024 Forecast	E 2025 Forecast	F 2026 Forecast	G 2027 Forecast	Cross Reference
1	Wastewater Treatment¹								
2	Customer Billing Services	3.7	3.5	3.5	3.8	3.9	3.9	4.0	S. 18-1
3	Meter Services	2.3	2.4	2.4	1.3	1.0	1.0	1.1	S. 18-1
4	Total	<u>6.0</u>	<u>5.9</u>	<u>5.9</u>	<u>5.1</u>	<u>4.9</u>	<u>5.0</u>	<u>5.1</u>	S. 5-1
5									
6	Wastewater Collection¹								
7	Customer Billing Services	6.3	5.0	5.1	5.4	5.5	5.6	5.7	S. 18-2
8	Meter Services	2.3	2.4	2.4	2.6	2.0	2.1	2.1	S. 18-2
9	Total	<u>8.7</u>	<u>7.4</u>	<u>7.5</u>	<u>8.0</u>	<u>7.5</u>	<u>7.6</u>	<u>7.8</u>	S. 5-1
10									
11	Assigned to:								
12	Sanitary Utility	5.5	4.9	4.9	5.3	4.8	4.9	4.9	S. 5-1
13	Stormwater Utility	3.2	2.5	2.5	2.7	2.7	2.8	2.8	S. 5-1
14	Total	<u>8.7</u>	<u>7.4</u>	<u>7.5</u>	<u>8.0</u>	<u>7.5</u>	<u>7.6</u>	<u>7.8</u>	S. 5-2

¹Customer Billing and Metering expenses are allocated to Wastewater Treatment and Wastewater Collections in accordance with Appendix J: Integrated Operations and Shared

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
EWS Shared Services Expenses by Function
(\$ millions)

Line No.	Description	A 2022	B 2023	C 2024	D 2024	E 2025	F 2026	G 2027	Cross Reference
		Actual	Forecast	Decision	Forecast	Forecast	Forecast	Forecast	
1	Wastewater Treatment¹								
2	Information Services	-	0.8	0.8	1.5	1.5	1.5	1.6	
3	SVP	-	0.4	0.3	1.2	1.2	1.2	1.3	
4	Controller	0.2	0.8	0.8	0.7	0.7	0.7	0.7	
5	Communications and Public Engagemer	0.0	0.4	0.3	0.5	0.5	0.5	0.5	
6	Health, Safety and Environment	0.2	0.4	0.5	0.7	0.7	0.7	0.7	
7	Technical Training	-	0.3	0.4	0.5	0.5	0.5	0.5	
8	Human Resources	-	0.1	0.1	0.2	0.2	0.2	0.2	
9	Supply Chain Management	0.4	0.7	0.8	1.5	1.5	1.5	1.6	
10	Incentive and Other Compensation	2.0	1.4	1.3	2.4	2.5	2.5	2.6	
11	Shared services allocation	3.9	0.0	-	-	-	-	-	
12	Total	6.8	5.1	5.3	9.2	9.3	9.5	9.7	S. 5-1
13		-	-	-	-	-	-	-	S. 18-1
14	Wastewater Collection¹								
15	Information Services	4.1	4.4	4.0	4.4	4.5	4.6	4.6	
16	SVP	2.9	3.4	3.4	4.1	4.2	4.3	4.3	
17	Controller	3.7	4.0	3.0	1.9	1.9	2.0	2.0	
18	Communications and Public Engagemer	2.0	2.4	2.5	1.8	1.8	1.8	1.9	
19	Health, Safety and Environment	2.0	2.4	2.4	2.1	2.1	2.1	2.2	
20	Technical Training	1.4	1.3	1.7	1.4	1.4	1.4	1.5	
21	Human Resources	0.8	0.7	0.8	0.6	0.6	0.6	0.6	
22	Supply Chain Management	3.3	3.1	1.9	1.6	4.4	4.5	4.5	
23	Incentive and Other Compensation	4.1	4.0	3.7	4.3	1.6	1.7	1.7	
24	Total	24.4	25.7	23.3	22.2	22.5	23.0	23.3	S. 5-1 S. 18-2
25									
26	Assigned to:								
27	Sanitary Utility	12.2	12.9	11.7	11.1	11.3	11.5	11.7	S. 5-1
28	Stormwater Utility	12.2	12.9	11.7	11.1	11.3	11.5	11.7	S. 5-1
29	Total	24.4	25.7	23.3	22.2	22.5	23.0	23.3	S. 5-2

¹EWS Shared Services expenses are allocated to Wastewater Treatment and Wastewater Collections in accordance with Appendix J: Integrated Operations and Shared Services Allocation Methodology.

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Corporate Shared Service Expenses
(\$ millions)

Line No.	Description	A 2022 Actual	B 2023 Forecast	C 2024 Decision	D 2024 Forecast	E 2025 Forecast	F 2026 Forecast	G 2027 Forecast	Cross Reference
1	Wastewater Treatment¹								
2	Corporate Shared Services								
3	Board and Executive	0.3	0.3	0.3	0.3	0.3	0.3	0.3	
4	Corporate Finance	0.2	0.3	0.2	0.3	0.3	0.3	0.3	
5	Treasury	0.1	0.2	0.2	0.2	0.2	0.2	0.2	
6	Internal Audit & Risk Management	0.1	0.1	0.2	0.1	0.1	0.1	0.1	
7	Human Resources	0.6	0.8	0.7	0.9	0.9	0.9	0.9	
8	Information Services	0.6	0.9	0.6	1.1	1.1	1.1	1.1	
9	Supply Chain Management	0.1	0.1	0.5	0.6	0.6	0.6	0.7	
10	Rent	0.3	0.3	-	-	-	-	-	
11	Public & Government Affairs	0.5	0.5	0.4	0.5	0.5	0.5	0.5	
12	Legal Services	0.1	0.1	0.1	0.2	0.2	0.2	0.2	
13	Health, Safety & Environment Services	0.1	0.1	0.1	0.1	0.1	0.1	0.1	
14	At Risk Comp	0.7	0.4	0.4	0.4	0.4	0.4	0.4	
15	Subtotal	3.8	4.2	3.6	4.5	4.6	4.7	4.8	
16									
17	Asset Usage Fees	1.4	1.6	1.9	1.7	1.7	1.8	1.8	
18									
19	Corporate Shared Service Expenses	5.2	5.8	5.5	6.2	6.3	6.4	6.6	
20									
21	Less: Business Development Disallowance	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	
22									
23	Total	5.2	5.8	5.4	6.1	6.2	6.4	6.5	S. 5-1
24									S. 5-2
25	Wastewater Collection¹								S. 18-1
26	Corporate Shared Services								
27	Board	0.4	0.4	0.4	0.4	0.4	0.4	0.4	
28	Executive	0.7	0.8	0.8	0.8	0.8	0.8	0.8	
29	Corporate Finance	0.9	1.3	0.9	1.2	1.2	1.3	1.3	
30	Treasury	0.6	0.6	0.7	0.6	0.6	0.6	0.6	
31	Internal Audit & Risk Management	0.8	0.7	0.8	0.6	0.6	0.6	0.6	
32	Human Resources	2.3	2.7	2.4	2.5	2.6	2.6	2.7	
33	Information Services	2.3	3.1	2.3	3.6	3.7	3.8	3.8	
34	Supply Chain Management	0.7	0.7	2.0	2.5	2.5	2.6	2.6	
35	Rent	1.5	1.4	-	-	-	-	-	
36	Public & Government Affairs	1.1	1.1	0.9	1.5	1.5	1.5	1.5	
37	Legal Services	0.6	0.6	0.6	0.6	0.6	0.6	0.6	

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Corporate Shared Service Expenses
(\$ millions)

Line No.	Description	A 2022 Actual	B 2023 Forecast	C 2024 Decision	D 2024 Forecast	E 2025 Forecast	F 2026 Forecast	G 2027 Forecast	Cross Reference
38	Health, Safety & Environment Services	0.4	0.4	0.2	0.3	0.3	0.3	0.3	
39	At Risk Comp	2.9	1.6	1.3	1.5	1.5	1.5	1.6	
40	Subtotal	15.0	15.3	13.4	16.0	16.3	16.6	16.9	
41									
42	Asset Usage Fees	4.3	4.1	3.8	4.2	4.3	4.4	4.4	
43									
44	Corporate Shared Service Expenses	19.30	19.39	17.21	20.15	20.53	20.99	21.37	
45									
46	Less: Business Development Disallowance	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	
47									
48	Total	19.0	19.1	17.0	19.9	20.2	20.7	21.1	S. 5-2
49									S. 18-2
50	Assigned to:								
51	Sanitary Utility	9.5	9.5	8.5	9.9	10.1	10.3	10.5	S. 5-1
52	Stormwater Utility	9.5	9.5	8.5	9.9	10.1	10.3	10.5	S. 5-1
53	Total	19.0	19.1	17.0	19.9	20.2	20.6	20.9	

¹Corporate Shared Services expenses are allocated to Wastewater Treatment and Wastewater Collections in accordance with Appendix I: Corporate Costs Allocation Methodology.

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Franchise Fees and Property Taxes
(\$ millions)

Line No.	Description	A 2022 Actual	B 2023 Forecast	C 2024 Decision	D 2024 Forecast	E 2025 Forecast	F 2026 Forecast	G 2027 Forecast	Cross Reference
1	Wastewater Treatment								
2	Franchise fees	9.9	10.5	10.0	10.6	10.8	10.9	11.3	
3	Property and business taxes	0.7	0.8	0.7	0.9	0.9	1.0	1.0	
4	Total	<u>10.6</u>	<u>11.3</u>	<u>10.8</u>	<u>11.6</u>	<u>11.7</u>	<u>11.9</u>	<u>12.3</u>	S. 3-1
5									
6	Wastewater Collection								
7	Franchise fees	11.1	12.3	11.4	13.3	12.3	12.0	12.0	S. 18-1
8	Property and business taxes	1.4	1.2	1.6	1.2	1.2	1.3	1.3	S. 18-1
9	Total	<u>12.5</u>	<u>13.5</u>	<u>13.1</u>	<u>14.5</u>	<u>13.6</u>	<u>13.3</u>	<u>13.3</u>	
10									
11	Assigned to:								
12	Sanitary Utility	11.6	12.8	12.1	13.8	12.8	12.5	12.6	S. 3-1
13	Stormwater Utility	0.8	0.7	1.0	0.7	0.7	0.7	0.8	S. 3-1
14	Total	<u>12.5</u>	<u>13.5</u>	<u>13.1</u>	<u>14.5</u>	<u>13.6</u>	<u>13.3</u>	<u>13.3</u>	

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Depreciation and Amortization
(\$ millions)

Line No.	Description	Cross Reference	A 2022 Actual	B 2023 Forecast	C 2024 Decision	D 2024 Forecast	E 2025 Forecast	F 2026 Forecast	G 2027 Forecast	Cross Reference
1	Wastewater Treatment									
2	Gross Depreciation Expense	S. 15-3	24.2	26.2	27.4	29.1	31.1	32.8	34.0	
3	Amortization of Contributions	S. 15-6	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	
4										
5	Depreciation Expense, net of Amortization		<u>23.3</u>	<u>25.2</u>	<u>26.4</u>	<u>28.2</u>	<u>30.2</u>	<u>31.8</u>	<u>33.1</u>	S. 3-1
6										
7	Wastewater Collection - Sanitary Utility									
8	Gross Depreciation Expense									
9	Sanitary	S. 15-3	31.4	33.5	33.6	35.9	37.6	38.8	40.2	
10	Sanitary Portion of Combined	S. 15-3	6.0	3.4	6.3	4.1	4.9	5.9	6.9	
11	Gross Depreciation Expense		37.4	36.9	39.9	39.9	42.5	44.7	47.1	
12	Amortization of Contributions									
13	Sanitary	S. 15-6	(18.4)	(16.9)	(18.3)	(17.5)	(18.0)	(18.6)	(19.2)	
14	Sanitary Portion of Combined	S. 15-6	0.9	(0.0)	(0.2)	(0.0)	(0.0)	(0.0)	(0.0)	
15	Amortization of Contributions		(17.6)	(16.9)	(18.5)	(17.5)	(18.0)	(18.6)	(19.2)	
16										
17	Depreciation Expense, net of Amortization		<u>19.8</u>	<u>20.0</u>	<u>21.4</u>	<u>22.5</u>	<u>24.4</u>	<u>26.1</u>	<u>27.9</u>	S. 3-1
18										
19	Wastewater Collection - Stormwater Utility									
20	Gross Depreciation Expense									
21	Stormwater	S. 15-3	41.5	49.9	51.8	53.2	56.1	58.8	61.6	
22	Stormwater Portion of Combined	S. 15-3	7.7	4.4	9.9	5.2	6.3	7.6	8.9	
23	SIRP Disallowance - pre-April 1, 2022		(0.3)							
24	Gross Depreciation Expense		48.9	54.3	61.7	58.5	62.4	66.4	70.5	
25	Amortization of Contributions									
26	Stormwater	S. 15-6	(30.3)	(31.6)	(31.7)	(32.8)	(33.9)	(35.3)	(36.6)	
27	Stormwater Portion of Combined	S. 15-6	1.1	(0.0)	(0.3)	(0.0)	(0.0)	(0.0)	(0.0)	
28	SIRP Disallowance - pre-April 1, 2022		0.1							
29	Amortization of Contributions		(29.0)	(31.6)	(32.0)	(32.8)	(33.9)	(35.3)	(36.6)	
30										
31	Depreciation Expense, net of Amortization		<u>19.9</u>	<u>22.6</u>	<u>29.7</u>	<u>25.7</u>	<u>28.4</u>	<u>31.1</u>	<u>33.9</u>	S. 3-1
32										
33	Wastewater Collection - Combined									
34	Gross Depreciation Expense		86.3	91.1	101.6	98.4	104.9	111.1	117.6	
35	Amortization of Contributions		(46.6)	(48.6)	(50.5)	(50.3)	(52.0)	(53.9)	(55.8)	
36										
37	Depreciation Expense, net of Amortization		<u>39.7</u>	<u>42.6</u>	<u>51.1</u>	<u>48.1</u>	<u>52.9</u>	<u>57.2</u>	<u>61.8</u>	

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Depreciation Rates - Wastewater Treatment

Line No.	Description	<u>2022-2024</u>		<u>2025-2027</u>	
		Annual Depreciation Rate	Economic Life (years)	Annual Depreciation Rate	Economic Life (years)
1	Computer Equipment	25.00%	4.0	25.00%	4.0
2	Laboratory Equipment	10.00%	10.0	10.00%	10.0
3	Machinery & Equipment	10.00%	10.0	10.00%	10.0
4	Office Furniture & Equipment	12.50%	8.0	12.50%	8.0
5	Process Control Systems	10.00%	10.0	10.00%	10.0
6	Software Intangibles	10.00%	10.0	10.00%	10.0
7	Vehicles	10.00%	10.0	10.00%	10.0
8	Wastewater Treatment Plant	2.77%	36.1	2.77%	36.1
9	Wastewater Treatment Plant Includes:				
10	Pre-Treatment	2.94%	34.0	2.94%	34.0
11	Primary Treatment	2.62%	38.2	2.62%	38.2
12	Secondary Treatment	2.67%	37.5	2.67%	37.5
13	Disinfection	2.67%	37.5	2.67%	37.5
14	<u>Solids Handling:</u>				
15	Fermentation	3.47%	28.8	3.47%	28.8
16	Waste Activated Sludge	3.57%	28.0	3.57%	28.0
17	Digester	2.72%	36.7	2.72%	36.7
18	Clover Bar	3.00%	33.3	3.00%	33.3
19	Sludge Supernatant Pumping	3.18%	31.4	3.18%	31.4
20	Buildings	2.22%	45.0	2.22%	45.0
21	Site Work	3.33%	30.0	3.33%	30.0
22	Utilities	2.70%	37.1	2.70%	37.1
23	Chemical Systems	3.75%	26.7	3.75%	26.7
24	Odour Control	2.94%	34.0	2.94%	34.0
25	Inspections	10.00%	10.0	10.00%	10.0
26	Clover Bar Biosolids Recycling Facility	4.76%	21.0	4.76%	21.0
27	Sanitary Grit Facility	2.50%	40.0	2.50%	40.0
28	EWS Composite Rate	3.90%	25.6	3.90%	25.6

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Depreciation Rates - Wastewater Collection

Line No.	Description	A 2022-2024		C 2025-2027	
		Annual Depreciation Rate	Economic Life (years)	Annual Depreciation Rate	Economic Life (years)
1	Sanitary, stormwater and combined pipes	1.33%	75.0	1.33%	75.0
2	Catchbasins & Manholes	1.33%	75.0	1.33%	75.0
3	Stormwater Management Facilities & Structures	1.33%	75.0	1.33%	75.0
4	Lagoons	1.33%	75.0	1.33%	75.0
5	Service Connections	1.33%	75.0	1.33%	75.0
6	Storage Tanks	1.33%	75.0	1.33%	75.0
7	Outfalls	1.33%	75.0	1.33%	75.0
8	Culverts & Swales	1.33%	75.0	1.33%	75.0
9	Inlets / Outlets	1.33%	75.0	1.33%	75.0
10	Low Impact Development	4.00%	25.0	4.00%	25.0
11	Ventilation units	6.67%	15.0	6.67%	15.0
12	Process control systems / SCADA	10.00%	10.0	10.00%	10.0
13	Computer Equipment – Hardware	20.00%	5.0	20.00%	5.0
14	Laboratory Equipment	20.00%	5.0	20.00%	5.0
15	Construction Equipment and tools	10.00%	10.0	10.00%	10.0
16	Construction Equipment and tools – TBM	16.67%	6.0	16.67%	6.0
17	Pump Station Equipment Enhancements	20.00%	5.0	20.00%	5.0
18	Office Furniture and Equipment	16.67%	6.0	16.67%	6.0
19	Software Intangibles	20.00%	5.0	20.00%	5.0
20	Buildings – office / pump stations	2.27%	44.0	2.27%	44.0
21	Buildings – trailers / warehouse	10.00%	10.0	10.00%	10.0
22	Buildings – leasehold improvements	10.00%	10.0	10.00%	10.0
23	Vehicles – cars	14.29%	7.0	14.29%	7.0
24	Vehicles – others	10.00%	10.0	10.00%	10.0
25	EWS Composite Rate	2.34%	42.6	2.34%	42.6

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Revenue Offsets
(\$ millions)

Line No.	Description	A 2022 Actual	B 2023 Forecast	C 2024 Decision	D 2024 Forecast	E 2025 Forecast	F 2026 Forecast	G 2027 Forecast	Cross Reference
1	Wastewater Treatment								
2	Biosolids	0.3	0.2	4.8	6.0	6.1	6.3	6.4	
3	ACRWC and Suburban	1.1	1.0	0.7	1.1	1.1	1.1	1.1	
4	Phosphate Sales	0.7	0.8	0.5	0.4	0.4	0.4	0.4	
5	Late payment charges	0.4	0.3	0.3	0.2	0.2	0.2	0.2	
6	Other	4.6	4.8	1.0	1.1	1.1	1.1	1.1	
7	Total	7.2	7.1	7.3	8.8	8.9	9.1	9.3	S. 3-1
8		-	-		-	-	-	-	S. 3-2
9	Wastewater Collection								
10	Compliance and monitoring	3.4	3.0	3.9	3.0	3.0	3.1	3.1	
11	Pipeline Maintenance	0.6	0.7	0.7	0.7	0.7	0.7	0.7	
12	Late payment charges	0.6	0.6	0.6	0.6	0.6	0.6	0.6	
13	Other	(1.1)	(2.2)	0.1	0.0	0.0	0.0	0.0	
14	Total	3.4	2.1	5.3	4.2	4.3	4.4	4.5	S. 16-1
15									
16	Assigned to:								
17	Sanitary Utility	3.5	2.9	4.6	3.6	3.6	3.7	3.4	S. 3-1
18	Stormwater Utility	(0.1)	(0.8)	0.7	0.7	0.7	0.7	1.0	S. 3-2
19	Total	3.4	2.1	5.3	4.2	4.3	4.4	4.5	

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Return on Rate Base
(\$ millions)

Line No.	Description	Cross Reference	A 2022 Actual	B 2023 Forecast	C 2024 Decision	D 2024 Forecast	E 2025 Forecast	F 2026 Forecast	G 2027 Forecast	Cross Reference
1	Wastewater Treatment									
2	Mid-Year Rate Base	S. 15-1	504.2	534.3	600.8	557.0	603.9	652.1	698.8	
3	Mid-Year Capital Structure									
4	Debt Capital	S. 17-2	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	
5	Common Stock Equity		40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	
6	Total		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
7	Cost Rates									
8	Debt Capital	S. 17-2	4.09%	4.19%	3.77%	4.00%	4.11%	4.11%	4.30%	
9	Common Stock Equity		9.64%	9.64%	9.64%	9.64%	10.50%	10.50%	10.50%	
10	Weighted Average Cost of Capital		6.31%	6.37%	6.12%	6.26%	6.67%	6.67%	6.78%	
11	Return on Rate Base									
12	Return on rate base financed by debt		12.4	13.4	13.6	13.4	14.9	16.1	18.0	S. 3-1
13	Return on rate base financed by equity		19.4	20.6	23.2	21.5	25.4	27.4	29.3	S. 3-1
14	Total Return on Rate Base		31.8	34.0	36.8	34.8	40.3	43.5	47.4	
15										
16	Wastewater Collection - Sanitary Utility									
17	Mid-Year Rate Base	S. 15-1	871.6	966.6	1,065.1	1,096.1	1,196.1	1,266.9	1,357.5	
18	Mid-Year Capital Structure									
19	Debt Capital		60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	
20	Common Stock Equity		40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	
21	Total		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
22	Cost Rates									
23	Debt Capital	S. 17-2	3.41%	3.62%	3.17%	3.67%	3.73%	3.77%	3.89%	
24	Common Stock Equity ¹		5.82%	6.98%	8.10%	8.13%	9.00%	9.90%	10.50%	
25	Weighted Average Cost of Capital		4.38%	4.96%	5.14%	5.45%	5.84%	6.22%	6.53%	
26	Return on Rate Base									
27	Return on rate base financed by debt		17.9	21.0	20.3	24.1	26.7	28.7	31.7	S. 3-1
28	Return on rate base financed by equity		20.3	27.0	34.5	35.6	43.1	50.2	57.0	S. 3-1
29	Total Return on Rate Base		38.2	48.0	54.8	59.8	69.8	78.8	88.7	
30										
31	Wastewater Collection - Stormwater Utility									
32	Mid-Year Rate Base	S. 15-1	813.1	947.6	1,068.0	1,049.1	1,142.9	1,256.1	1,395.5	
33	Mid-Year Capital Structure									
34	Debt Capital		60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	
35	Common Stock Equity		40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	
36	Total		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Return on Rate Base
(\$ millions)

Line No.	Description	Cross Reference	A 2022 Actual	B 2023 Forecast	C 2024 Decision	D 2024 Forecast	E 2025 Forecast	F 2026 Forecast	G 2027 Forecast	Cross Reference
37	Cost Rates									
38	Debt Capital	S. 17-2	3.41%	3.62%	3.17%	3.67%	3.73%	3.77%	3.89%	
39	Common Stock Equity ¹		5.76%	7.00%	8.16%	8.08%	9.00%	9.90%	10.50%	
40	Weighted Average Cost of Capital		4.35%	4.97%	5.16%	5.43%	5.84%	6.22%	6.53%	
41	Return on Rate Base									
42	Return on rate base financed by debt		16.7	20.6	20.3	23.1	25.6	28.4	32.6	S. 3-1
43	Return on rate base financed by equity		18.7	26.5	34.9	33.9	41.1	49.7	58.6	S. 3-1
44	Total Return on Rate Base		35.4	47.1	55.2	57.0	66.7	78.2	91.2	
45										
46	Wastewater Collection - Combined									
47	Mid-Year Rate Base		1,684.7	1,914.2	2,133.1	2,145.2	2,339.1	2,522.9	2,753.0	
48	Mid-Year Capital Structure									
49	Debt Capital		60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	
50	Common Stock Equity		40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	
51	Total		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
52	Cost Rates									
53	Debt Capital		3.41%	3.62%	3.17%	3.67%	3.73%	3.77%	3.89%	
54	Common Stock Equity ¹		5.79%	6.99%	8.13%	8.10%	9.00%	9.90%	10.50%	
55	Weighted Average Cost of Capital		4.37%	4.97%	5.15%	5.44%	5.84%	6.22%	6.53%	
56	Return on Rate Base									
57	Return on rate base financed by debt		34.5	41.6	40.6	47.2	52.3	57.1	64.3	
58	Return on rate base financed by equity		39.0	53.5	69.3	69.5	84.2	99.9	115.6	
59	Total Return on Rate Base		73.6	95.1	109.9	116.8	136.5	157.0	179.9	

¹In the 2022-2024 PBR term, the Sanitary Utility and Stormwater Utility rate bases were divided between base operations and two new programs, SIRP and CORe. The approved rates of return on equity for the base portions of the rate bases were 5.5% in 2022, 6.61% in 2023 and 7.73% in 2024, with the SIRP and CORe portions awarded a 9.95% rate of return on equity for the entire 2022-2024 PBR term. Lines 24 and 39, columns A to C show the weighted approved rates of return on equity for each of the Sanitary and Stormwater Utilities for the 2022-2024 PBR term.

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Rate Base
(\$ millions)

Line No.	Description	Cross Reference	A 2022 Actual	B 2023 Forecast	C 2024 Decision	D 2024 Forecast	E 2025 Forecast	F 2026 Forecast	G 2027 Forecast	Cross Reference
1	Wastewater Treatment									
2	Mid-Year Property, Plant and Equipment	S. 15-2	754.0	802.0	895.9	870.8	935.2	1,015.4	1,086.2	
3	Mid-Year Accumulated Depreciation	S. 15-3	(222.9)	(246.1)	(280.8)	(273.8)	(303.9)	(335.8)	(369.2)	
4	Mid-Year Net Property		531.1	555.9	615.1	597.0	631.3	679.6	717.0	
5										
6	Working Capital	S. 16-1	(6.6)	(2.3)	4.1	(21.6)	(9.9)	(10.9)	(1.5)	
7										
8	Gross Mid-Year Rate Base		524.5	553.6	619.2	575.4	621.4	668.6	715.5	
9										
10	Net Mid-Year Contributions	S. 15-6	(20.3)	(19.3)	(18.4)	(18.4)	(17.5)	(16.6)	(16.7)	
11										
12	Net Rate Base, Wastewater Treatment		504.2	534.3	600.8	557.0	603.9	652.1	698.8	S. 14-1
13										
14	Wastewater Collection - Sanitary Utility									
15	Mid-Year Property, Plant and Equipment	S. 15-2	2,411.2	2,594.1	2,745.1	2,791.9	2,956.7	3,096.2	3,255.3	
16	Mid-Year Accumulated Depreciation	S. 15-3	(454.5)	(488.0)	(626.3)	(525.9)	(567.1)	(610.7)	(656.6)	
17	Mid-Year Net Property		1,956.7	2,106.1	2,118.7	2,266.0	2,389.6	2,485.5	2,598.7	
18										
19	Working Capital	S. 16-1	5.8	1.3	7.8	(3.4)	(2.0)	(1.7)	1.8	
20										
21	Gross Mid-Year Rate Base		1,962.4	2,107.4	2,126.5	2,262.7	2,387.6	2,483.8	2,600.5	
22										
23	Net Mid-Year Contributions	S. 15-6	(1,090.9)	(1,140.8)	(1,061.4)	(1,166.6)	(1,191.5)	(1,217.0)	(1,243.0)	
24										
25	Net Rate Base - Sanitary Utility		871.6	966.6	1,065.1	1,096.1	1,196.1	1,266.9	1,357.5	S. 14-1
26										

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Rate Base
(\$ millions)

Line No.	Description	Cross Reference	A 2022 Actual	B 2023 Forecast	C 2024 Decision	D 2024 Forecast	E 2025 Forecast	F 2026 Forecast	G 2027 Forecast	Cross Reference	
27	Wastewater Collection - Stormwater Utility										
28	Mid-Year Property, Plant and Equipment	S. 15-2	3,454.2	3,693.5	3,971.6	3,909.9	4,114.9	4,356.2	4,623.5		
29	Mid-Year Accumulated Depreciation	S. 15-3	(682.7)	(731.4)	(683.7)	(787.0)	(847.4)	(911.8)	(980.3)		
30	Mid-Year Net Property		2,771.5	2,962.0	3,287.9	3,122.9	3,267.4	3,444.4	3,643.3		
31											
32	Working Capital	S. 16-1	9.8	1.9	12.2	(4.7)	(2.8)	(2.4)	2.5		
33											
34	Gross Mid-Year Rate Base		2,781.3	2,963.9	3,300.1	3,118.2	3,264.7	3,442.0	3,645.8		
35											
36	Net Mid-Year Contributions	S. 15-6	(1,952.0)	(2,016.3)	(2,232.1)	(2,069.1)	(2,121.7)	(2,185.9)	(2,250.3)		
37											
38	Less: pre-Apr 1, 2022 SIRP Rate Base ¹		(16.2)								
39											
40	Net Rate Base, Stormwater Utility		813.1	947.6	1,068.0	1,049.1	1,142.9	1,256.1	1,395.5	S. 14-1	
41											
42	Wastewater Collection - Combined										
43	Mid-Year Property, Plant and Equipment		5,865.4	6,287.6	6,716.7	6,701.8	7,071.6	7,452.4	7,878.9		
44	Mid-Year Accumulated Depreciation		(1,137.2)	(1,219.5)	(1,310.1)	(1,312.9)	(1,414.5)	(1,522.5)	(1,636.8)		
45	Mid-Year Net Property		4,728.2	5,068.1	5,406.6	5,388.9	5,657.0	5,929.9	6,242.0		
46											
47	Working Capital		15.6	3.2	20.0	(8.1)	(4.7)	(4.1)	4.3		
48											
49	Gross Mid-Year Rate Base		4,743.8	5,071.3	5,426.6	5,380.8	5,652.3	5,925.8	6,246.3		
50											
51	Net Mid-Year Contributions		(3,042.9)	(3,157.1)	(3,293.5)	(3,235.6)	(3,313.2)	(3,402.8)	(3,493.3)		
52											
53	Less: pre-Apr 1, 2022 SIRP Rate Base ¹		(16.2)	-	-	-	-	-	-		
54											
55	Net Rate Base, Stormwater Utility		1,684.7	1,914.2	2,133.1	2,145.2	2,339.1	2,522.9	2,753.0		

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Property, Plant & Equipment
(\$ millions)

Line No.	Cross Reference	A 2022 Actual	B 2023 Forecast	C 2024 Decision	D 2024 Forecast	E 2025 Forecast	F 2026 Forecast	G 2027 Forecast	Cross Reference
1	Wastewater Treatment								
2		738.1	769.9	830.4	834.1	907.4	962.9	1,067.8	
3	S. 15-4	35.8	64.2	131.1	73.3	55.5	105.0	36.7	
4		(4.1)							
5		<u>769.9</u>	<u>834.1</u>	<u>961.4</u>	<u>907.4</u>	<u>962.9</u>	<u>1,067.8</u>	<u>1,104.5</u>	
6									
7		<u>754.0</u>	<u>802.0</u>	<u>895.9</u>	<u>870.8</u>	<u>935.2</u>	<u>1,015.4</u>	<u>1,086.2</u>	S. 15-1
8									
9	Wastewater Collection								
10									
11		2,166.2	2,339.5	2,410.5	2,504.2	2,709.4	2,808.0	2,961.5	
12	S. 15-4	177.1	164.6	164.9	205.2	98.6	153.5	135.7	
13		(3.7)	-	-	-	-	-	-	
14		<u>2,339.5</u>	<u>2,504.2</u>	<u>2,575.3</u>	<u>2,709.4</u>	<u>2,808.0</u>	<u>2,961.5</u>	<u>3,097.3</u>	
15									
16		3,124.8	3,375.3	3,442.5	3,567.5	3,775.2	3,944.1	4,223.2	
17	S. 15-4	253.1	192.1	264.5	207.8	168.9	279.1	218.2	
18		(2.6)	-	-	-	-	-	-	
19		<u>3,375.3</u>	<u>3,567.5</u>	<u>3,707.0</u>	<u>3,775.2</u>	<u>3,944.1</u>	<u>4,223.2</u>	<u>4,441.4</u>	
20									
21		346.4	378.6	642.8	410.1	437.2	469.1	498.8	
22	S. 15-4	46.2	37.1	27.0	27.1	31.9	29.7	36.7	
23		(14.1)	(5.6)	(14.3)	-	-	-	-	
24		<u>378.6</u>	<u>410.1</u>	<u>655.4</u>	<u>437.2</u>	<u>469.1</u>	<u>498.8</u>	<u>535.5</u>	
25									
26		5,637.4	6,093.4	6,495.7	6,481.7	6,921.9	7,221.2	7,683.5	
27		476.4	393.9	456.3	440.1	299.4	462.3	390.7	
28		(20.4)	(5.6)	(14.3)	-	-	-	-	
29		<u>6,093.4</u>	<u>6,481.7</u>	<u>6,937.7</u>	<u>6,921.9</u>	<u>7,221.2</u>	<u>7,683.5</u>	<u>8,074.2</u>	
30									
31	Mid-Year Property Plant and Equipment								
32		2,252.9	2,421.9	2,492.9	2,606.8	2,758.7	2,884.7	3,029.4	
33		158.4	172.3	252.2	185.1	198.0	211.4	225.9	
34		<u>2,411.2</u>	<u>2,594.1</u>	<u>2,745.1</u>	<u>2,791.9</u>	<u>2,956.7</u>	<u>3,096.2</u>	<u>3,255.3</u>	S. 15-1
35									
36		3,250.1	3,471.4	3,574.7	3,671.4	3,859.7	4,083.7	4,332.3	
37		204.1	222.1	396.9	238.6	255.2	272.5	291.2	
38		<u>3,454.2</u>	<u>3,693.5</u>	<u>3,971.6</u>	<u>3,909.9</u>	<u>4,114.9</u>	<u>4,356.2</u>	<u>4,623.5</u>	S. 15-1

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Accumulated Depreciation
(\$ millions)

Line No.	A 2022 Actual	B 2023 Forecast	C 2024 Decision	D 2024 Forecast	E 2025 Forecast	F 2026 Forecast	G 2027 Forecast	Cross Reference
1 Wastewater Treatment								
2 Previous year balance	(212.9)	(233.0)	(267.2)	(259.2)	(288.3)	(319.4)	(352.2)	
3 Gross Provision	(24.2)	(26.2)	(27.4)	(29.1)	(31.1)	(32.8)	(34.0)	S. 12-1
4 Retirements, Net Salvage and Adjustments	4.1	-	-	-	-	-	-	
5 Current year balance	<u>(233.0)</u>	<u>(259.2)</u>	<u>(294.5)</u>	<u>(288.3)</u>	<u>(319.4)</u>	<u>(352.2)</u>	<u>(386.2)</u>	
6								
7 Mid-Year Accumulated Depreciation	<u>(222.9)</u>	<u>(246.1)</u>	<u>(280.8)</u>	<u>(273.8)</u>	<u>(303.9)</u>	<u>(335.8)</u>	<u>(369.2)</u>	S. 15-1
8								
9 Wastewater Collection								
10 Sanitary								
11 Previous year balance	(406.5)	(433.2)	(551.0)	(466.7)	(502.5)	(540.1)	(579.0)	
12 Gross Provision	(31.4)	(33.5)	(33.6)	(35.9)	(37.6)	(38.8)	(40.2)	S. 12-1
13 Retirements, Net Salvage and Adjustmer	4.7	-	-	-	-	-	-	
14 Current year balance	<u>(433.2)</u>	<u>(466.7)</u>	<u>(584.6)</u>	<u>(502.5)</u>	<u>(540.1)</u>	<u>(579.0)</u>	<u>(619.2)</u>	
15 Stormwater								
16 Previous year balance	(618.5)	(657.4)	(565.7)	(707.2)	(760.5)	(816.5)	(875.4)	
17 Gross Provision	(41.5)	(49.9)	(51.8)	(53.2)	(56.1)	(58.8)	(61.6)	S. 12-1
18 Retirements, Net Salvage and Adjustmer	2.6	-	-	-	-	-	-	
19 Current year balance	<u>(657.4)</u>	<u>(707.2)</u>	<u>(617.5)</u>	<u>(760.5)</u>	<u>(816.5)</u>	<u>(875.4)</u>	<u>(936.9)</u>	
20 Combined Sewer								
21 Previous year balance	(74.2)	(84.7)	(149.7)	(89.8)	(99.1)	(110.2)	(123.7)	
22 Gross Provision								
23 Sanitary Utility Portion	(6.0)	(3.4)	(6.3)	(4.1)	(4.9)	(5.9)	(6.9)	S. 12-1
24 Stormwater Utility Portion	(7.7)	(4.4)	(9.9)	(5.2)	(6.3)	(7.6)	(8.9)	S. 12-1
25 Gross Provision	<u>(13.7)</u>	<u>(7.8)</u>	<u>(16.2)</u>	<u>(9.3)</u>	<u>(11.2)</u>	<u>(13.5)</u>	<u>(15.8)</u>	
26 Retirements, Net Salvage and Adjustmer	3.2	2.7	14.3	-	-	-	-	
27 Current year balance	<u>(84.7)</u>	<u>(89.8)</u>	<u>(151.6)</u>	<u>(99.1)</u>	<u>(110.2)</u>	<u>(123.7)</u>	<u>(139.5)</u>	
28 Total								
29 Previous year balance	(1,099.2)	(1,175.2)	(1,266.4)	(1,263.7)	(1,362.1)	(1,466.9)	(1,578.1)	
30 Gross Provision	(86.57)	(91.15)	(101.62)	(98.41)	(104.87)	(111.12)	(117.57)	
31 Retirements, Net Salvage and Adjustmer	10.5	2.7	14.3	-	-	-	-	
32 Current year balance	<u>(1,175.2)</u>	<u>(1,263.7)</u>	<u>(1,353.7)</u>	<u>(1,362.1)</u>	<u>(1,466.9)</u>	<u>(1,578.1)</u>	<u>(1,695.6)</u>	
33								
34 Mid-Year Accumulated Depreciation								
35 Sanitary	(419.8)	(449.9)	(567.8)	(484.6)	(521.3)	(559.6)	(599.1)	
36 Sanitary portion of Combined	<u>(34.7)</u>	<u>(38.1)</u>	<u>(58.5)</u>	<u>(41.2)</u>	<u>(45.7)</u>	<u>(51.1)</u>	<u>(57.5)</u>	
37 Sanitary Utility	<u>(454.5)</u>	<u>(488.0)</u>	<u>(626.3)</u>	<u>(525.9)</u>	<u>(567.1)</u>	<u>(610.7)</u>	<u>(656.6)</u>	S. 15-1

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Accumulated Depreciation
(\$ millions)

Line No.		A 2022	B 2023	C 2024	D 2024	E 2025	F 2026	G 2027	Cross Reference
		Actual	Forecast	Decision	Forecast	Forecast	Forecast	Forecast	
38									
39	Stormwater	(637.9)	(682.3)	(591.6)	(733.8)	(788.5)	(846.0)	(906.1)	
40	Stormwater Portion of Combined	(44.7)	(49.1)	(92.1)	(53.2)	(58.9)	(65.9)	(74.1)	
41	Stormwater Utility	(682.7)	(731.4)	(683.7)	(787.0)	(847.4)	(911.8)	(980.3)	S. 15-1

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Construction Work in Progress
(\$ millions)

Line No.	Cross Reference	A 2022 Actual	B 2023 Forecast	C 2024 Decision	D 2024 Forecast	E 2025 Forecast	F 2026 Forecast	G 2027 Forecast	Cross Reference
1	Wastewater Treatment								
2		43.1	53.0	97.2	44.2	49.2	79.9	44.6	
3									
4	S. 15-5-1	45.7	55.4	43.6	78.3	86.2	69.6	44.0	
5								(2.2)	
6		45.7	55.4	43.6	78.3	86.2	69.6	41.7	S. 16-3-1
7									
8		(35.8)	(64.2)	(131.1)	(73.3)	(55.5)	(105.0)	(36.7)	S. 15-2
9								2.2	
10		(35.8)	(64.2)	(131.1)	(73.3)	(55.5)	(105.0)	(34.5)	
11									
12		-	0.1						
13									
14		53.0	44.2	9.7	49.2	79.9	44.6	51.8	
15									
16	Wastewater Collection								
17		127.3	85.5	106.5	82.9	52.4	105.0	45.1	S. 14-2
18									
19	S. 15-5-2	258.8	276.4	437.3	302.2	244.0	268.2	230.2	
20	S. 15-5-2	(19.7)	(12.8)	(158.1)	(20.8)	(21.4)	(21.6)	(11.7)	
21		239.1	263.6	279.3	281.4	222.6	246.7	218.6	S. 16-2-1
22									
23									
24		(177.1)	(164.6)	(164.9)	(205.2)	(98.6)	(153.5)	(135.7)	S. 15-2
25		(253.1)	(192.1)	(264.5)	(207.8)	(168.9)	(279.1)	(218.2)	S. 15-2
26		(46.2)	(37.1)	(27.0)	(27.1)	(31.9)	(29.7)	(36.7)	S. 15-2
27		(476.4)	(393.9)	(456.3)	(440.1)	(299.4)	(462.3)	(390.7)	
28									
29		123.8	43.6	42.8	42.3	43.1	44.5	45.4	S. 15-6
30		148.2	84.0	102.9	85.9	86.2	111.2	89.5	S. 15-6
31		(76.0)	0.0	7.7	0.0	0.0	0.0	0.0	S. 15-6
32		196.0	127.7	153.3	128.2	129.3	155.7	134.9	
33		(280.4)	(266.2)	(303.1)	(311.9)	(170.1)	(306.5)	(255.8)	
34									
35		(0.4)							
36									
37		85.5	82.9	82.7	52.4	105.0	45.1	8.0	

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Capital Expenditures by Project - Wastewater Collection
(\$ millions)

Line No.	Major Category and Project	A 2022 Actual	B 2023 Forecast	C 2024 Forecast	D 2022-2024 Total	E 2025 Forecast	F 2026 Forecast	G 2027 Forecast	H 2025-2027 Total	Cross Reference
1	Regulatory and Health, Safety and Environment									
2	Access Maintenance Hole	7.2	8.8	6.3	22.4	7.0	7.2	7.4	21.7	
3	CORE Duggan Tunnel Project	2.1	25.6	40.4	68.1	5.7	0.0	-	5.7	
4	Regulatory/HSE <10 Million	7.5	4.9	2.7	15.2	5.7	5.6	7.2	18.5	
5	Sub-total	16.8	39.4	49.4	105.6	18.5	12.8	14.7	46.0	
6										
7	Growth/Customer Requirements									
8	Dry Ponds	23.7	14.5	44.9	83.0	43.5	66.6	28.8	139.0	
9	Low Impact Development (LID)	10.9	15.6	28.5	55.0	17.6	16.6	17.1	51.3	
10	Private Development Construction Coordination	4.6	4.0	4.9	13.6	5.2	5.4	5.5	16.1	
11	LRT Relocates Program	34.9	20.1	3.6	58.6	1.3	0.7	0.1	2.2	
12	Real Estate	22.1	3.1	-	25.2	-	-	-	-	
13	Growth/Customer <10 Million	29.3	22.8	15.9	68.0	9.5	9.6	9.8	28.9	
14	Sub-total	125.6	80.1	97.8	303.5	77.1	98.9	61.3	237.4	
15										
16	Reliability and Life Cycle Improvements									
17	Drill Drop Renewal	15.1	16.9	11.4	43.4	6.5	10.9	12.4	29.8	
18	Fleet and Vehicles	2.5	6.7	5.0	14.2	8.9	7.0	10.9	26.8	
19	Flow Control Facilities Rehabilitation	3.9	8.4	10.5	22.8	0.9	9.6	9.8	20.3	
20	High Priority Replacement (HPR)	24.1	20.2	21.6	66.0	23.4	24.0	24.7	72.2	
21	Inflow and Infiltration Relining	8.5	13.6	13.2	35.3	9.5	9.7	10.0	29.2	
22	Large Trunk Rehabilitation	16.3	28.9	36.5	81.7	34.3	34.7	16.8	85.8	
23	Local System Rehabilitation	28.8	21.1	24.3	74.1	20.2	19.7	20.2	60.1	
24	Maintenance Hole & Catch Basin Replacement	3.1	3.0	3.2	9.3	3.4	3.9	4.4	11.8	
25	Small Trunk Rehabilitation	2.0	4.9	9.2	16.1	13.3	12.9	9.6	35.8	
26	Outfall Rehabilitation	1.8	12.8	3.6	18.2	2.9	2.3	4.2	9.3	
27	Reliability/Life Cycle Replacements <10 Million	7.7	13.0	6.6	27.4	6.1	6.9	12.1	25.1	
28	Sub-total	113.9	149.5	145.1	408.5	129.4	141.7	135.1	406.2	
29										
30	Efficiency and Performance Improvement									
31	Smart Ponds	-	0.3	2.9	3.2	5.5	5.9	7.5	18.9	
32	Outfall Gates	0.3	1.5	2.6	4.3	4.1	2.7	4.3	11.1	
33	Efficiency/Performance Improvement <10 Million	2.3	5.5	4.4	12.2	9.3	6.2	7.3	22.8	
34	Sub-total	2.5	7.4	9.9	19.7	19.0	14.8	19.1	52.9	
35										
36	Capital Expenditures	258.8	276.4	302.2	837.4	244.0	268.2	230.2	742.5	S. 15-4
37										

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Capital Expenditures by Project - Wastewater Collection
(\$ millions)

Line No.	Major Category and Project	A 2022 Actual	B 2023 Forecast	C 2024 Forecast	D 2022-2024 Total	E 2025 Forecast	F 2026 Forecast	G 2027 Forecast	H 2025-2027 Total	Cross Reference
38	Contributions									
39	Growth/Customer Requirements									
40	Dry Ponds	(7.5)	(2.9)	(12.1)	(22.5)	(11.5)	(11.3)	(0.8)	(23.6)	
41	Private Development Construction Coordinati	(0.3)	(0.4)	(0.3)	(1.0)	(0.3)	(0.3)	(0.3)	(0.9)	
42	Growth/Customer <10 Million	(11.9)	(8.7)	(6.7)	(27.3)	(6.5)	(7.0)	(7.2)	(20.6)	
43	Sub-total	(19.7)	(12.0)	(19.1)	(50.7)	(18.2)	(18.6)	(8.3)	(45.2)	
44										
45	Efficiency and Performance Improvement									
46	Smart Ponds	-	(0.1)	(1.0)	(1.1)	(2.0)	(2.0)	(2.7)	(6.7)	
47	Outfall Gates	(0.1)	(0.7)	(0.7)	(1.5)	(1.1)	(0.9)	(0.6)	(2.7)	
48	Sub-total	(0.1)	(0.8)	(1.7)	(2.6)	(3.1)	(2.9)	(3.3)	(9.4)	
49										
50	Total Contributions	(19.7)	(12.8)	(20.8)	(53.4)	(21.4)	(21.6)	(11.7)	(54.6)	S. 15-4
51										
52	Capital Expenditures, net of Contributions	239.1	263.6	281.4	784.1	222.6	246.7	218.6	687.9	

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Capital Expenditures by Project - Wastewater Treatment
(\$ millions)

Line No.	Major Category and Project	A	B	C	D	E	F	G	H	Cross Reference
		2022 Actual	2023 Forecast	2024 Forecast	2022-2024 Total	2025 Forecast	2026 Forecast	2027 Forecast	2025-2027 Total	
1	Regulatory and Health, Safety and Environment									
2	Odour Control Improvements	0.1	0.8	6.8	7.7	10.2	3.4	-	13.6	
3	Clover Bar EWMC Groundwater Transfer	0.0	0.3	3.6	3.8	8.1	-	-	8.1	
4	Maintenance Hygiene Improvements	3.1	3.1	-	6.2	-	-	-	-	
5	Projects < \$5 million	1.6	1.3	2.9	5.8	1.8	2.3	-	4.1	
6	Sub-total	4.8	5.4	13.2	23.5	20.0	5.7	-	25.7	
7	Growth/Customer Requirements									
8	Projects < \$5 million	2.1	1.9	0.1	4.1	0.4	1.9	2.6	4.9	
9										
10	Reliability and Life Cycle Improvements									
11	Digester System Upgrades	1.1	7.8	9.7	18.7	2.0	6.8	5.2	14.0	
12	Electrical Buildings and Utility Rack	0.7	2.6	11.9	15.2	18.1	17.8	5.7	41.6	
13	UV Disinfection Upgrade	-	0.1	0.0	0.2	0.6	6.4	6.5	13.5	
14	Square 1 Biogas System Upgrade	3.6	3.8	4.7	12.1	-	-	-	-	
15	Pipe Rehab/Upgrades	-	0.0	1.2	1.3	5.3	2.1	1.8	9.2	
16	PE Channel Upgrades	0.4	1.8	5.5	7.7	12.1	1.7	1.0	14.8	
17	Dewatering Facility Project	-	-	-	-	-	-	-	-	
18	EPT Scrubber Upgrades	10.3	5.4	-	15.7	-	-	-	-	
19	Sludge Line Repairs	0.0	1.5	1.9	3.5	1.4	3.3	1.7	6.4	
20	Expand Flare Capacity	0.1	0.7	2.5	3.2	6.2	1.6	-	7.8	
21	Projects < \$5 million	19.9	18.9	11.7	50.4	12.7	16.5	14.9	44.1	
22	Sub-total	36.1	42.7	49.1	128.0	58.4	56.2	36.7	151.3	
23	Efficiency and Performance Improvement									
24	Secondary Aeration Blower Upgrades	0.5	0.9	8.2	9.6	1.6	-	-	1.6	
25	Laboratory Facility Consolidation	0.0	1.0	4.3	5.3	-	-	-	-	
26	Projects < \$5 million	2.1	3.4	3.3	8.8	5.8	5.8	4.6	16.2	
27	Sub-total	2.6	5.3	15.7	23.7	7.4	5.8	4.6	17.8	
28										
29	Capital Expenditures	45.7	55.4	78.3	179.3	86.2	69.6	44.0	199.8	S.16-3.1

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Contributions in Aid of Construction
(\$ millions)

Line No.	Description	Cross Reference	A 2022 Actual	B 2023 Forecast	C 2024 Decision	D 2024 Forecast	E 2025 Forecast	F 2026 Forecast	G 2027 Forecast	Cross Reference
1	Wastewater Treatment									
2	Prior Year Gross Contributions		(41.0)	(41.0)	(41.0)	(41.0)	(41.0)	(41.0)	(41.0)	
3	Customer Contributions	S. 15-4	-	-	-	-	-	-	(2.2)	
4	Retirements and Adjustments									
5	Current Year Gross Contributions		<u>(41.0)</u>	<u>(41.0)</u>	<u>(41.0)</u>	<u>(41.0)</u>	<u>(41.0)</u>	<u>(41.0)</u>	<u>(43.2)</u>	
6										
7	Prior Year Accumulated Amortization		20.2	21.2	22.1	22.1	23.0	23.9	24.9	
8	Amortization of Contributions		0.9	0.9	0.9	0.9	0.9	0.9	0.9	
9	Retirements and Adjustments									
10	Current Year Accumulated Amortization		<u>21.2</u>	<u>22.1</u>	<u>23.0</u>	<u>23.0</u>	<u>23.9</u>	<u>24.9</u>	<u>25.8</u>	
11										
12	Mid Year Net Contributions		<u>(20.3)</u>	<u>(19.3)</u>	<u>(18.4)</u>	<u>(18.4)</u>	<u>(17.5)</u>	<u>(16.6)</u>	<u>(16.7)</u>	S. 15-1
13										
14	Wastewater Collection									
15	Sanitary									
16	Prior Year Gross Contributions		(1,221.3)	(1,345.1)	(1,357.2)	(1,388.8)	(1,431.1)	(1,474.2)	(1,518.7)	
17	Customer Contributions	S. 15-4	(123.8)	(43.6)	(42.8)	(42.3)	(43.1)	(44.5)	(45.4)	
18	Retirements and Adjustments		-	-	-	-	-	-	-	
19	Current Year Gross Contributions		<u>(1,345.1)</u>	<u>(1,388.8)</u>	<u>(1,400.0)</u>	<u>(1,431.1)</u>	<u>(1,474.2)</u>	<u>(1,518.7)</u>	<u>(1,564.1)</u>	
20										
21	Prior Year Accumulated Amortization		211.4	229.8	362.5	246.7	264.2	282.3	300.9	
22	Amortization of Contributions		18.4	16.9	18.3	17.5	18.0	18.6	19.2	S. 12-1
23	Retirements and Adjustments		-	-	-	-	-	-	-	
24	Current Year Accumulated Amortization		<u>229.8</u>	<u>246.7</u>	<u>380.8</u>	<u>264.2</u>	<u>282.3</u>	<u>300.9</u>	<u>320.1</u>	
25										
26	Stormwater									
27	Prior Year Gross Contributions		(2,267.1)	(2,415.3)	(2,462.5)	(2,499.3)	(2,585.2)	(2,671.4)	(2,782.6)	
28	Customer Contributions	S. 15-4	(148.2)	(84.0)	(102.9)	(85.9)	(86.2)	(111.2)	(89.5)	S. 12-1
29	Retirements and Adjustments		-	-	-	-	-	-	-	
30	Current Year Gross Contributions		<u>(2,415.3)</u>	<u>(2,499.3)</u>	<u>(2,565.4)</u>	<u>(2,585.2)</u>	<u>(2,671.4)</u>	<u>(2,782.6)</u>	<u>(2,872.1)</u>	
31										
32	Prior Year Accumulated Amortization		410.4	440.7	351.7	472.4	505.1	539.1	574.4	
33	Amortization of Contributions		30.3	31.6	31.7	32.8	33.9	35.3	36.6	
34	Retirements and Adjustments		-	-	-	-	-	-	-	
35	Current Year Accumulated Amortization		<u>440.7</u>	<u>472.4</u>	<u>383.4</u>	<u>505.1</u>	<u>539.1</u>	<u>574.4</u>	<u>610.9</u>	
36										

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Contributions in Aid of Construction
(\$ millions)

Line No.	Description	Cross Reference	A 2022 Actual	B 2023 Forecast	C 2024 Decision	D 2024 Forecast	E 2025 Forecast	F 2026 Forecast	G 2027 Forecast	Cross Reference
37	Combined Sewer									
38	Prior Year Gross Contributions		(103.8)	(27.9)	(139.2)	(27.9)	(27.9)	(27.9)	(27.9)	
39	Customer Contributions	S. 15-4	76.0	(0.0)	(7.7)	(0.0)	(0.0)	(0.0)	(0.0)	
40	Retirements and Adjustments		-	-	-	-	-	-	-	
41	Current Year Gross Contributions		<u>(27.9)</u>	<u>(27.9)</u>	<u>(146.9)</u>	<u>(27.9)</u>	<u>(27.9)</u>	<u>(27.9)</u>	<u>(27.9)</u>	
42										
43	Prior Year Accumulated Amortization		2.1	0.2	2.6	0.2	0.2	0.2	0.2	
44	Amortization of Contributions									
45	Sanitary Utility Portion		(0.9)	0.0	0.2	0.0	0.0	0.0	0.0	S. 12-1
46	Stormwater Utility Portion		(1.1)	0.0	0.3	0.0	0.0	0.0	0.0	S. 12-1
47	Sub-total		<u>(2.0)</u>	<u>0.0</u>	<u>0.5</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	
48	Retirements and Adjustments		-	-	-	-	-	-	-	
49	Current Year Accumulated Amortization		<u>0.2</u>	<u>0.2</u>	<u>3.1</u>	<u>0.2</u>	<u>0.2</u>	<u>0.2</u>	<u>0.2</u>	
50										
51	Mid-Year Net Contributions									
52	Sanitary		(1,062.6)	(1,128.7)	(1,006.9)	(1,154.5)	(1,179.4)	(1,204.9)	(1,230.9)	
53	Sanitary portion of Combined		(28.3)	(12.1)	(54.5)	(12.1)	(12.1)	(12.1)	(12.1)	
54										
55	Sanitary Utility		<u>(1,090.9)</u>	<u>(1,140.8)</u>	<u>(1,061.4)</u>	<u>(1,166.6)</u>	<u>(1,191.5)</u>	<u>(1,217.0)</u>	<u>(1,243.0)</u>	S. 15-1
56										
57	Stormwater Utility, Base		(1,915.6)	(2,000.7)	(2,146.4)	(2,053.5)	(2,106.2)	(2,170.3)	(2,234.7)	
58	Stormwater Utility Portion of Combined		(36.4)	(15.6)	(85.7)	(15.6)	(15.6)	(15.6)	(15.6)	
59										
60	Stormwater Utility		<u>(1,952.0)</u>	<u>(2,016.3)</u>	<u>(2,232.1)</u>	<u>(2,069.1)</u>	<u>(2,121.7)</u>	<u>(2,185.9)</u>	<u>(2,250.3)</u>	S. 15-1

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Summary of Necessary Working Capital
(\$ millions)

Line No.	Description	Cross Reference	A 2022 Actual	B 2023 Forecast	C 2024 Decision	D 2024 Forecast	E 2025 Forecast	F 2026 Forecast	G 2027 Forecast	Cross Reference
1	Wastewater Treatment									
2	Operating Expenses	S. 16-2	3.1	3.4	3.4	3.8	2.0	2.1	2.1	
3	Materials & Supplies Inventory	S. 16-2	2.2	2.2	1.5	2.2	2.7	2.8	2.8	
4	Mid-Year Deferral Accounts	S. 16-2	-	(10.9)	-	(21.7)	(21.5)	(13.6)	(4.5)	
5	Goods & Services Tax	S. 16-2	0.0	0.2	0.2	0.3	0.3	0.3	0.2	
6	Depreciation Expense	S. 16-2	3.2	3.5	3.7	3.9	3.8	4.0	4.2	
7	Interest Expense	S. 16-2	(0.3)	(0.3)	(0.3)	(0.3)	(0.4)	(0.5)	(0.5)	
8	Common Equity (Retained Earnings Component)	S. 16-2	2.7	2.2	3.2	0.2	3.2	1.6	1.8	
9	Common Equity (Dividend Component)	S. 16-2	(17.5)	(2.5)	(7.5)	(10.0)	-	(7.5)	(7.5)	
10	Total		(6.6)	(2.3)	4.1	(21.6)	(9.9)	(10.9)	(1.5)	S. 15-1
11			-	-	-	-	-	-	-	
12	Wastewater Collection									
13	Operating Expenses	S. 16-3	4.8	4.9	4.6	4.6	4.0	4.0	4.1	
14	Materials & Supplies Inventory	S. 16-3	2.0	2.1	1.4	2.1	2.1	2.2	2.2	
15	Mid-Year Deferral Accounts	S. 16-3	-	(11.3)	-	(21.7)	(22.4)	(12.0)	0.0	
16	Goods & Services Tax	S. 16-3	0.1	0.1	0.1	0.1	0.4	0.4	0.4	
17	Depreciation Expense	S. 16-3	5.3	5.7	6.9	6.5	6.7	7.2	7.8	
18	Interest Expense	S. 16-3	(1.9)	(2.3)	(2.3)	(2.6)	0.2	0.3	0.3	
19	Common Equity (Retained Earnings Component)	S. 16-3	5.2	6.5	9.3	8.0	9.4	8.8	9.5	
20	Common Equity (Dividend Component)	S. 16-3	-	(2.5)	-	(5.0)	(5.0)	(15.0)	(20.0)	
21	Total		15.6	3.2	20.0	(8.1)	(4.7)	(4.1)	4.3	
22										
23	Cost of Service Allocation									
24	Sanitary Utility Portion		5.8	1.3	7.8	(3.4)	(2.0)	(1.7)	1.8	S. 15-1
25	Stormwater Utility Portion		9.8	1.9	12.2	(4.7)	(2.8)	(2.4)	2.5	S. 15-1
26	Total Necessary Working Capital		15.6	3.2	20.0	(8.1)	(4.7)	(4.1)	4.3	

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Calculation of Necessary Working Capital - Wastewater Treatment
(\$ millions)

Line No.	Description	Cross Reference	A 2022 Actual	B 2023 Forecast	C 2024 Decision	D 2024 Forecast	E 2025 Forecast	F 2026 Forecast	G 2027 Forecast	Cross Reference
1	Operating Expenses	S. 5-1	60.2	65.1	66.5	73.8	78.1	79.7	81.1	
2	Franchise Fees and Property Taxes	S. 11-1	10.6	11.3	10.8	11.6	11.7	11.9	12.3	
3	Less: Revenue Offsets	S. 13-1	(7.2)	(7.1)	(7.3)	(8.8)	(8.9)	(9.1)	(9.3)	
4	Net O&M		63.6	69.2	70.0	76.6	80.8	82.4	84.1	
5	O&M Lag Days		17.9	17.9	17.9	17.9	9.1	9.1	9.1	
6	Cash Operating Expenses Working Capital		3.1	3.4	3.4	3.8	2.0	2.1	2.1	
7										
8	Materials and Supplies		2.2	2.2	1.5	2.2	2.7	2.8	2.8	
9										
10	Mid-Year Deferral Accounts	S. 4-3	-	(10.9)	-	(21.7)	(21.5)	(13.6)	(4.5)	
11										
12	GST Working Capital	S. 16-2.1	0.0	0.2	0.2	0.3	0.3	0.3	0.2	
13										
14	Net Depreciation	S. 12-1	23.3	25.2	26.4	28.2	30.2	31.8	33.1	
15	Depreciation Lag Days		50.7	50.7	50.7	50.7	46.0	46.0	46.0	
16	Depreciation Working Capital		3.2	3.5	3.7	3.9	3.8	4.0	4.2	
17										
18	Return - Long Term Debt	S. 14-1	12.4	13.4	13.6	13.4	14.9	16.1	18.0	
19	Combined Long Term Debt Lag Days		(9.0)	(9.0)	(9.0)	(9.0)	(10.8)	(10.8)	(10.8)	
20	Long Term Debt Working Capital		(0.3)	(0.3)	(0.3)	(0.3)	(0.4)	(0.5)	(0.5)	
21										
22	Return - Dividends	S. 17-4	35.0	5.0	15.0	20.0	-	15.0	15.0	
23	Common Equity (Dividend) Lag Days		(182.5)	(182.5)	(182.5)	(182.5)	(182.7)	(182.7)	(182.7)	
24	Dividend Working Capital		(17.5)	(2.5)	(7.5)	(10.0)	-	(7.5)	(7.5)	
25										
26	Return - Common Equity	S. 14-1	19.4	20.6	23.2	21.5	25.4	27.4	29.3	
27	Less: Dividends			(5.0)		(20.0)	-	(15.0)	(15.0)	
28	Return - Common Equity less Dividends		19.4	15.6	23.2	1.5	25.4	12.4	14.3	
29	Common Equity Lag Days		50.7	50.7	50.7	50.7	46.0	46.0	46.0	
30	Common Equity (Retained Earnings) Working Capital		2.7	2.2	3.2	0.2	3.2	1.6	1.8	
31										
32	Total Working Capital		(6.6)	(2.3)	4.1	(21.6)	(9.9)	(10.9)	(1.5)	16-1

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
GST Impact on Necessary Working Capital - Wastewater Treatment
(\$ millions)

Line No.	Description	Cross Reference	A 2022 Actual	B 2023 Forecast	C 2024 Decision	D 2024 Forecast	E 2025 Forecast	F 2026 Forecast	G 2027 Forecast	Cross Reference
1	GST Collected Working Capital									
2	Other Revenue not exempt from GST		(0.4)	(0.4)	(0.5)	(0.4)	(0.4)	(0.4)	(0.4)	
3	GST Collected		(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	
4	GST Collected Lag Days		5.1	5.1	5.1	5.1	0.4	0.4	0.4	
5	GST Collected Working Capital		(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	
6										
7	GST ITC Working Capital									
8	Operating expenses	S. 5-1	60.2	65.1	66.5	73.8	78.1	79.7	81.1	
9	Less: Parent Charges	S. 10-1	-				(6.2)	(6.4)	(6.5)	
10	Capital Expenditures	S. 15-4	45.7	55.4	43.6	78.3	86.2	69.6	41.7	
11	Sub-total		105.9	120.4	110.0	152.1	158.0	142.9	116.3	
12	Proportion of costs eligible for GST Input tax credits		3%	65%	65%	65%	65%	65%	65%	
13	Costs Eligible for GST Input Tax Credits		2.7	78.3	71.1	98.9	102.7	92.9	75.6	
14	GST Input Tax Credits		0.1	3.9	3.6	4.9	5.1	4.6	3.8	
15	GST ITC Lag Days		21.0	21.0	21.0	21.0	21.5	21.5	21.5	
16	GST ITC Working Capital		0.0	0.2	0.2	0.3	0.3	0.3	0.2	
17										
18	Net GST Impact on Working Capital Increase/(Decrease)		0.0	0.2	0.2	0.3	0.3	0.3	0.2	16-2

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Calculation of Necessary Working Capital - Wastewater Collection
(\$ millions)

Line No.	Description	Cross Reference	A 2022 Actual	B 2023 Forecast	C 2024 Decision	D 2024 Forecast	E 2025 Forecast	F 2026 Forecast	G 2027 Forecast	Cross Reference
1	Operating Expenses	S. 5-1	113.4	113.1	107.9	107.1	103.8	105.9	107.6	
2	Franchise Fees and Property Taxes	S. 11-1	12.5	13.5	13.1	14.5	13.6	13.3	13.3	
3	Less: Revenue Offsets	S. 13-1	(3.4)	(2.1)	(5.3)	(4.2)	(4.3)	(4.4)	(4.5)	
4	Net O&M		122.4	124.5	115.6	117.4	113.1	114.8	116.4	
5	O&M Lag Days		14.4	14.4	14.4	14.4	12.8	12.8	12.8	
6	Cash Operating Expenses Working Capital		4.8	4.9	4.6	4.6	4.0	4.0	4.1	16-1
7										
8	Materials and Supplies		2.0	2.1	1.4	2.1	2.1	2.2	2.2	16-1
9										
10	Mid-Year Deferral Accounts	S. 4-3	-	(11.3)		(21.7)	(22.4)	(12.0)	0.0	16-1
11										
12	GST Working Capital	S. 16.3.1	0.1	0.1	0.1	0.1	0.4	0.4	0.4	16-1
13										
14	Net Depreciation	S. 12-1	39.7	42.6	51.1	48.1	52.9	57.2	61.8	
15	Depreciation Lag Days		49.0	49.0	49.0	49.0	46.0	46.0	46.0	
16	Depreciation Working Capital		5.3	5.7	6.9	6.5	6.7	7.2	7.8	16-1
17										
18	Return - Long Term Debt	S. 14-1	34.5	41.6	40.6	47.2	52.3	57.1	64.3	
19	Combined Long Term Debt Lag Days		(20.4)	(20.4)	(20.4)	(20.4)	1.6	1.6	1.6	
20	Long Term Debt Working Capital		(1.9)	(2.3)	(2.3)	(2.6)	0.2	0.3	0.3	16-1
21										
22	Return - Dividends	S. 17-4	-	5.0		10.0	10.0	30.0	40.0	
23	Common Equity (Dividend) Lag Days		(182.5)	(182.5)	(182.5)	(182.5)	(182.7)	(182.7)	(182.7)	
24	Dividend Working Capital		-	(2.5)	-	(5.0)	(5.0)	(15.0)	(20.0)	16-1
25										
26	Return - Common Equity	S. 14-1	39.0	53.5	69.3	69.5	84.2	99.9	115.6	
27	Less: Dividends		-	(5.0)	-	(10.0)	(10.0)	(30.0)	(40.0)	
28	Return - Common Equity less Dividends		39.0	48.5	69.3	59.5	74.2	69.9	75.6	
29	Common Equity Lag Days		49.0	49.0	49.0	49.0	46.0	46.0	46.0	
30	Common Equity (Retained Earnings) Working Capital		5.2	6.5	9.3	8.0	9.4	8.8	9.5	16-1
31										
32	Total Working Capital		15.6	3.2	19.9	(8.1)	(4.7)	(4.1)	4.3	

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
GST Impact on Necessary Working Capital - Wastewater Collection
(\$ millions)

Line No.	Description	Cross Reference	A 2022 Actual	B 2023 Forecast	C 2024 Decision	D 2024 Forecast	E 2025 Forecast	F 2026 Forecast	G 2027 Forecast	Cross Reference
1	GST Collected Working Capital									
2	Other Revenue not exempt from GST		5.5	0.0	4.7	0.0	0.0	0.0	0.0	
3	GST Collected		0.3	0.0	0.2	0.0	0.0	0.0	0.0	
4	GST Collected Lag Days		3.3	3.3	3.3	3.3	0.4	0.4	0.4	
5	GST Collected Working Capital		0.0	0.0	0.0	0.0	0.0	0.0	0.0	
6										
7	GST ITC Working Capital									
8	Operating expenses	S. 5-1	113.4	113.1	107.9	107.1	103.8	105.9	107.6	
9	Less: Parent Charges	S. 10-1					(20.2)	(20.7)	(21.1)	
10	Capital Expenditures	S. 15-4					222.6	246.7	218.6	
11	Sub-total		113.4	113.1	107.9	107.1	306.3	331.9	305.1	
12	Proportion of costs eligible for GST Input tax credits									
13	Costs Eligible for GST Input Tax Credits		45.4	45.2	41.7	42.9	122.5	132.8	122.0	
14	GST Input Tax Credits		2.3	2.3	2.1	2.1	6.1	6.6	6.1	
15	GST ITC Lag Days		21.0	21.0	21.0	21.0	21.5	21.5	21.5	
16	GST ITC Working Capital		0.1	0.1	0.1	0.1	0.4	0.4	0.4	
17										
18	Net GST Impact on Working Capital Increase/(Decrease)		0.1	0.1	0.1	0.1	0.4	0.4	0.4	S. 16-3

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Capital Structure
(\$ millions)

Line No.	Description	Cross Reference	A 2022 Actual	B 2023 Forecast	C 2024 Decision	D 2024 Forecast	E 2025 Forecast	F 2026 Forecast	G 2027 Forecast	Cross Reference
1	Wastewater Treatment									
2	Mid-Year Balance									
3	Debt Capital	S. 17-2	320.5	346.3	389.1	360.7	394.7	427.4	444.6	
4	Common Stock Equity	S. 17-4	221.8	229.7	260.8	243.1	259.7	283.2	300.0	
5			<u>542.3</u>	<u>576.0</u>	<u>649.9</u>	<u>603.8</u>	<u>654.4</u>	<u>710.6</u>	<u>744.6</u>	
6	Actual Capital Structure									
7	Debt Capital		59.10%	60.13%	59.87%	59.75%	60.32%	60.14%	59.71%	
8	Common Stock Equity		40.90%	39.87%	40.13%	40.25%	39.68%	39.86%	40.29%	
9			<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	
10	Deemed Capital Structure									
11	Debt Capital		60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	
12	Common Stock Equity		40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	
13			<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	
14	Wastewater Collection									
15	Mid-Year Balance									
16	Debt Capital	S. 17-2	1,058.5	1,158.9	1,333.3	1,312.6	1,430.9	1,534.6	1,647.0	
17	Common Stock Equity	S. 17-4	744.9	795.0	876.4	855.0	935.7	1,020.3	1,091.7	
18			<u>1,803.4</u>	<u>1,953.9</u>	<u>2,209.7</u>	<u>2,167.6</u>	<u>2,366.6</u>	<u>2,554.9</u>	<u>2,738.7</u>	
19	Actual Capital Structure									
20	Debt Capital		58.70%	59.31%	60.34%	60.55%	60.46%	60.07%	60.14%	S. 14-1
21	Common Stock Equity		41.30%	40.69%	39.66%	39.45%	39.54%	39.93%	39.86%	S. 14-1
22			<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	
23	Deemed Capital Structure									
24	Debt Capital		60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	S. 14-1
25	Common Stock Equity		40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	S. 14-1
26			<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Debt Capital and Embedded Cost of Debt
(\$ millions)

Line No.	Description	Cross Reference	A 2022 Actual	B 2023 Forecast	C 2024 Decision	D 2024 Forecast	E 2025 Forecast	F 2026 Forecast	G 2027 Forecast	Cross Reference
1	Wastewater Treatment									
2	Interest Expense									
3	Interest on Short Term Debt		1.1	0.7	0.8	0.3	0.6	0.8	0.9	
4	Interest on Long Term Debt	S. 17-3	12.0	13.8	13.9	14.1	15.6	16.8	18.2	
5	Total Interest Expense		13.1	14.5	14.7	14.4	16.2	17.6	19.1	
6	Mid-Year Debt Capital									
7	Short Term Debt									
8	Prior year balance		8.2	16.0	36.3	5.9	5.8	14.9	12.3	
9	Current year balance		16.0	5.9	30.4	5.8	14.9	12.3	20.0	
10	Mid-year balance		12.1	10.9	33.4	5.8	10.4	13.6	16.2	
11	Long-Term Debt									
12	Prior year balance	S. 17-3	283.8	333.2	350.3	337.7	372.2	396.6	431.0	
13	Current year balance	S. 17-3	333.2	337.7	361.2	372.2	396.6	431.0	426.0	
14	Mid-Year Debt Capital		308.5	335.4	355.8	354.9	384.4	413.8	428.5	
15	Mid-Year Debt Capital		320.5	346.3	389.1	360.7	394.7	427.4	444.6	S. 17-1
16	Embedded Cost of Debt		4.09%	4.19%	3.77%	4.00%	4.11%	4.11%	4.30%	S. 14-1
17										
18	Wastewater Collection									
19	Interest Expense									
20	Interest on Short Term Debt		1.1	4.1	0.8	4.7	1.7	1.6	2.0	S. 18-1
21	Interest on Long Term Debt	S. 17-3	35.1	37.9	41.4	43.4	51.6	56.3	62.1	S. 18-1
22	Total Interest Expense		36.1	41.9	42.3	48.2	53.3	57.9	64.1	
23	Mid-Year Debt Capital									
24	Short Term Debt									
25	Prior year balance		13.5	2.1	37.9	53.4	34.6	26.6	29.6	
26	Current year balance		2.1	53.4	31.6	34.6	26.6	29.6	39.5	
27	Mid-year balance		7.8	27.7	34.7	44.0	30.6	28.1	34.6	
28	Long-Term Debt									
29	Prior year balance	S. 17-3	1,021.7	1,079.8	1,222.5	1,182.5	1,354.6	1,446.1	1,566.9	
30	Current year balance	S. 17-3	1,079.8	1,182.5	1,374.6	1,354.6	1,446.1	1,566.9	1,657.9	
31	Mid-Year Debt Capital		1,050.7	1,131.2	1,298.6	1,268.6	1,400.4	1,506.5	1,612.4	
32	Mid-Year Debt Capital		1,058.5	1,158.9	1,333.3	1,312.6	1,430.9	1,534.6	1,647.0	S. 17-1
33	Embedded Cost of Debt		3.41%	3.62%	3.17%	3.67%	3.73%	3.77%	3.89%	S. 14-1

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Long-Term Debt
(\$ millions)

Line No.	Description	Issue Date	Maturity Date	Principal Issued	Interest Rate	Principal Outstanding							Interest Expense							Cross Reference	
						2022 Actual	2023 Actual	2024 Decision	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2022 Actual	2023 Actual	2024 Decision	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast		
1	Wastewater Treatment																				
2	Intercompany Loans from EPCOR Utilities Inc.																				
3	Existing Debt - December 31, 2021					278.2	272.7	276.2	267.2	261.6	256.0	251.0	11.6	11.3	11.4	11.0	10.7	10.4	10.1		
4	IC-EUI-8B-2022	12/1/2022	12/1/2052	\$ 55.0	4.48%	55.0	55.0	35.0	55.0	55.0	55.0	55.0	0.4	2.5	1.2	2.5	2.5	2.5	2.5		
5	IC-EUI-8B-2023	12/1/2023	12/1/2053	\$ 10.0	4.75%	-	10.0	35.0	10.0	10.0	10.0	10.0	-	0.0	1.2	0.5	0.5	0.5	0.5		
6	IC-EUI-8B-2024	12/1/2024	12/1/2054	\$ 40.0	4.73%	-	-	15.0	40.0	40.0	40.0	40.0	-	-	0.0	0.2	1.9	1.9	1.9		
7	IC-EUI-8B-2025	12/1/2025	12/1/2055	\$ 30.0	4.65%	-	-	-	-	30.0	30.0	30.0	-	-	-	-	0.1	1.4	1.4		
8	IC-EUI-8B-2026	12/1/2026	12/1/2056	\$ 40.0	4.65%	-	-	-	-	-	40.0	40.0	-	-	-	-	-	0.2	1.9		
9	IC-EUI-8B-2027	12/1/2027	12/1/2057	\$ -	4.65%	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
10	Total Long Term Debt					333.2	337.7	361.2	372.2	396.6	431.0	426.0	12.0	13.8	13.9	14.1	15.6	16.8	18.2	S. 17-2	S. 18-1
12	Wastewater Collection																				
13	Intercompany Loans from EPCOR Utilities Inc.																				
14	Existing Debt - December 31, 2021					894.8	867.5	749.6	839.6	811.1	781.9	752.9	31.5	30.1	25.1	29.3	28.3	27.3	26.3		
15	New Debt Issue - 2022 #1	4/1/2022	11/16/2050	\$ 100.0	3.15%	100.0	100.0	190.0	100.0	100.0	100.0	100.0	2.4	3.2	6.8	3.2	3.2	3.2	3.2		
16	New Debt Issue - 2022 #2	8/24/2022	5/31/2052	\$ 85.0	4.76%	85.0	85.0	85.0	85.0	85.0	85.0	85.0	1.2	4.0	3.0	4.0	4.0	4.0	4.0		
17	New Debt Issue - 2023	12/1/2023	12/1/2053	\$ 130.0	4.75%	-	130.0	170.0	130.0	130.0	130.0	130.0	-	0.5	6.0	6.2	6.2	6.2	6.2		
18	New Debt Issue - 2024	12/1/2024	11/30/2054	\$ 200.0	4.73%	-	-	180.0	200.0	200.0	200.0	200.0	-	-	0.5	0.8	9.5	9.5	9.5		
19	New Debt Issue - 2025	12/1/2025	11/30/2055	\$ 120.0	4.65%	-	-	-	-	120.0	120.0	120.0	-	-	-	-	0.5	5.6	5.6		
20	New Debt Issue - 2026	12/1/2026	11/30/2056	\$ 150.0	4.65%	-	-	-	-	-	150.0	150.0	-	-	-	-	-	0.6	7.0		
21	New Debt Issue - 2027	12/1/2027	11/30/2057	\$ 120.0	4.65%	-	-	-	-	-	-	120.0	-	-	-	-	-	-	0.5		
22	Total Long Term Debt					1,079.8	1,182.5	1,374.6	1,354.6	1,446.1	1,566.9	1,657.9	35.1	37.9	41.4	43.4	51.6	56.3	62.1	S. 17-2	

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Common Equity
(\$ millions)

Line No.	Description	Cross Reference	A 2022 Actual	B 2023 Forecast	C 2024 Decision	D 2024 Forecast	E 2025 Forecast	F 2026 Forecast	G 2027 Forecast	Cross Reference
1	Wastewater Treatment									
2	Common Share Capital									
3	Prior year balance		80.0	80.0	104.0	80.0	80.0	80.0	80.0	
4	Current year balance		80.0	80.0	104.0	80.0	80.0	80.0	80.0	
5	Mid-Year balance		80.0	80.0	104.0	80.0	80.0	80.0	80.0	
6	Retained Earnings									
7	Prior year balance		145.9	137.8	150.6	161.6	164.6	194.9	211.6	
8	Net Income ¹		26.9	28.8	27.5	23.0	30.3	31.7	31.9	S. 14-1
9	Dividends		(35.0)	(5.0)	(15.0)	(20.0)	-	(15.0)	(15.0)	S. 16-1
10	Current year balance		137.8	161.6	163.1	164.6	194.9	211.6	228.5	
11	Mid-Year balance		141.8	149.7	156.8	163.1	179.7	203.2	220.0	
12	Mid-Year Common Equity		221.8	229.7	260.8	243.1	259.7	283.2	300.0	S. 17-1
13										
14	¹ Reconciliation of Regulated Return on Equity to Net Income									
15	Regulated Return on Equity	S. 14-1	19.4	20.6	23.2	21.5	25.4	27.4	29.3	
16	Reconciling items									
17	Corporate Disallowances		(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	
18	Gains and losses on disposal of property plant and equipment		0.0	(0.1)		-	-	-	-	
19	Debt financed portion of rate base greater (less) than actual debt		1.9	2.6	5.8	2.9	3.4	4.3	4.3	
20	Billed revenue greater (less) than the revenue requirement		11.1	15.8	(1.4)	8.2	1.6	0.1	(1.7)	
21	Consumption Deferral		(5.5)	(10.0)		(9.6)	-	-	-	
22	Total Reconciling Items		7.5	8.2	4.3	1.5	5.0	4.3	2.5	
23	Net Income per Regulated Financial Statements		26.9	28.8	27.5	23.0	30.3	31.7	31.9	
24										
25	Wastewater Collection									
26	Common Share Capital									
27	Prior year balance		-	-	595.0	-	-	-	-	
28	Issue of common shares		-	-	10.0	-	-	-	-	
29	Current year balance		-	-	605.0	-	-	-	-	
30	Mid-Year balance		-	-	600.0	-	-	-	-	
31	Retained Earnings									
32	Prior year balance		560.0	608.1	238.6	660.2	728.2	821.6	897.4	
33	Net Income ²		48.1	57.1	75.4	77.9	103.4	105.8	107.0	S. 14-1
34	Dividends		-	(5.0)		(10.0)	(10.0)	(30.0)	(40.0)	S. 16-1
35	Current year balance		608.1	660.2	314.1	728.2	821.6	897.4	964.4	
36	Mid-Year balance		584.1	634.2	276.4	694.2	774.9	859.5	930.9	
37	COE Transfer Fees									

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Common Equity
(\$ millions)

Line No.	Description	Cross Reference	A 2022 Actual	B 2023 Forecast	C 2024 Decision	D 2024 Forecast	E 2025 Forecast	F 2026 Forecast	G 2027 Forecast	Cross Reference
38	Prior year balance		160.8	160.8		160.8	160.8	160.8	160.8	
39	Transfer fees paid		-						-	
40	Current year balance		160.8	160.8	-	160.8	160.8	160.8	160.8	
41	Mid-Year balance		160.8	160.8	-	160.8	160.8	160.8	160.8	
42	Mid-Year Common Equity		744.9	795.0	876.4	855.0	935.7	1,020.3	1,091.7	S. 17-1
43										
44	¹ Reconciliation of Regulated Return on Equity to Net Income									
45	Regulated Return on Equity	S. 14-1	39.0	53.5	69.3	69.5	84.2	99.9	115.6	
46	Reconciling items									
47	Corporate Disallowances		(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	
48	Non-recoverable portion of SIRP revenue requirements		(0.1)	-		-	-	-	-	
49	Gains and losses on disposal of property plant and equipment		-	-		-	-	-	-	
50	Debt financed portion of rate base greater (less) than actual debt		6.6	7.4	9.4	7.8	7.8	4.9	4.7	
51	Billed revenue greater (less) than the revenue requirement		2.9	(3.5)	(3.1)	0.9	11.7	1.3	(13.0)	
52	Total Reconciling Items		9.0	3.6	6.1	8.4	19.2	5.9	(8.6)	
53	Net Income per Regulated Financial Statements		48.1	57.1	75.4	77.9	103.4	105.8	107.0	

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Transactions with Affiliates - Wastewater Treatment
(\$ millions)

Line No.	Affiliate and Service	Cross Reference	A 2022 Actual	B 2023 Forecast	C 2024 Decision	D 2024 Forecast	E 2025 Forecast	F 2026 Forecast	G 2027 Forecast
1	EPCOR Utilities Inc.								
2	Corporate Shared Service Costs	S. 10-1	5.2	5.8	5.5	6.1	6.2	6.4	6.5
3	Interest on Intercompany Loans	S. 17-2	12.0	13.8	13.9	14.1	15.6	16.8	18.2
4	Interest on Short-term debt	S. 17-2	1.1	0.7	0.8	0.3	0.6	0.8	0.9
5	Total		18.3	20.3	20.2	20.6	22.5	23.9	25.6
6									
7	EPCOR Water Services								
8	EWS shared services	S. 9-1	6.8	5.1	5.3	9.2	9.3	9.5	9.7
9	Integrated operations services	S. 7-1	-	-	-	11.6	11.8	12.0	12.2
8	Meter reading services	S. 8-1	-	-	-	1.3	1.0	1.1	1.1
9	Water purchases		-	-	-	0.5	0.5	0.5	0.5
10	Total		6.8	5.1	5.3	22.6	22.6	23.1	23.5
11									
12	Other Affiliate								
13	EPCOR Technologies Inc.		-	-	0.0	-	-	-	-
10	EPCOR Commercial Services Inc.		0.4	-	-	-	-	-	-
11	EPCOR Distribution and Transmission Inc.		0.8	-	-	-	-	-	-
12	EPCOR Energy Services	S. 8-1	4.2	-	3.1	3.8	3.9	3.9	4.0
13	Total		5.4	-	3.1	3.8	3.9	3.9	4.0

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Transactions with Affiliates - Wastewater Collection
(\$ millions)

Line No.	Affiliate and Service	Cross Reference	A 2022 Actual	B 2023 Forecast	C 2024 Decision	D 2024 Forecast	E 2025 Forecast	F 2026 Forecast	G 2027 Forecast
1	EPCOR Utilities Inc.								
2	Corporate Shared Service Costs	S. 10-1	19.3	19.4	17.2	20.2	20.5	21.0	21.4
3	Interest on Intercompany Loans	S. 17-2	35.1	37.9	41.4	43.4	51.6	56.3	62.1
4	Interest on Short-term debt	S. 17-2	1.1	4.1	0.8	4.7	1.7	1.6	2.0
5	Total		55.4	61.3	59.2	68.3	73.9	78.9	85.5
6									
7	EPCOR Water Services								
8	EWS shared services	S. 9-1	1.7	-	1.7	22.2	22.5	23.1	23.5
9	Integrated operations services	S. 7-1	-	-	-	16.3	16.7	17.0	17.3
10	Meter reading services	S. 8-1	2.3	2.4	2.4	2.6	2.0	2.1	2.1
11	Total		4.1	2.4	4.1	41.1	41.2	42.2	42.9
12									
13	Other Affiliate								
14	EPCOR Technologies Inc.		0.2	-	(0.2)	-	-	-	-
15	EPCOR Commercial Services Inc.		(0.1)	-	0.3	-	-	-	-
16	EPCOR Distribution and Transmission Inc.		(0.1)	-	0.1	-	-	-	-
17	EPCOR Energy Services	S. 8-1	6.3	5.0	5.1	5.4	5.5	5.6	5.7
18	EPCOR Corporate Services - Other Charges		3.7	-	-	-	-	-	-
19	EPCOR Fleet Services		2.9	-	-	-	-	-	-
20	Other EWSI Business Units		(0.0)	-	-	-	-	-	-
21	Total		12.9	5.0	5.3	5.4	5.5	5.6	5.7

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Revenue at Existing Rates and Revenue Requirement
(\$ millions)

Line No.	Description	A 2022 Actual	B 2023 Forecast	C 2024 Forecast	D 2025 Forecast	E 2026 Forecast	F 2027 Forecast
1	Wastewater Treatment						
2	Revenue at Existing Rates						
3	Residential	75.7	83.7	85.6	86.6	87.5	88.3
4	Multi-Residential	22.3	24.8	25.7	26.0	26.3	26.6
5	Commercial	25.2	29.9	30.7	30.7	30.6	30.5
6	Overstrength	6.4	5.7	5.9	6.7	6.7	6.7
7	Total Revenues at Existing Rates	129.7	144.2	147.9	150.1	151.1	152.1
8							
9	Revenue Requirement by Customer Class						
10	Residential	71.7	75.8	82.9	89.0	92.6	96.4
11	Multi-Residential	18.4	20.4	22.2	24.6	26.0	27.4
12	Commercial	23.1	26.4	28.4	31.0	32.2	33.4
13	Overstrength	5.4	5.8	6.2	6.7	7.0	7.3
14	Total Revenue Requirement	118.7	128.5	139.7	151.3	157.7	164.5
15							
16	Surplus (Shortfall) by Customer Class						
17	Residential	4.0	7.9	2.7	(2.3)	(5.1)	(8.2)
18	Multi-Residential	3.9	4.4	3.5	1.4	0.3	(0.8)
19	Commercial	2.1	3.5	2.3	(0.3)	(1.6)	(2.9)
20	Overstrength	1.0	(0.1)	(0.3)	0.0	(0.3)	(0.6)
21	Total Surplus (Shortfall)	11.0	15.8	8.2	(1.2)	(6.7)	(12.5)
22							
23	Wastewater Collection - Sanitary Utility						
24	Revenue at Existing Rates						
25	Residential	92.5	97.2	104.5	111.3	112.5	113.8
26	Multi-Residential	24.2	25.3	27.4	30.7	31.0	31.3
27	Commercial	26.6	29.6	32.8	37.6	37.5	37.5
28	Large Wholesale	1.4	1.4	1.6	1.7	1.7	1.7
29	Total Revenues at Existing Rates	144.7	153.5	166.3	181.3	182.7	184.2
30							
31	Revenue Requirement by Customer Class						
32	Residential	77.1	83.1	91.1	96.9	104.1	112.3
33	Multi-Residential	20.4	22.1	24.0	25.8	27.8	30.1
34	Commercial	24.1	27.3	29.4	31.2	33.2	35.4
35	Large Wholesale	1.2	1.3	1.4	1.4	1.5	1.6
36	Total Revenue Requirement	122.9	133.9	145.9	155.3	166.6	179.4
37							

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Revenue at Existing Rates and Revenue Requirement
(\$ millions)

Line No.	Description	A	B	C	D	E	F
		2022 Actual	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
38	Surplus (Shortfall) by Customer Class						
39	Residential	15.4	14.1	13.4	14.4	8.4	1.4
40	Multi-Residential	3.8	3.2	3.4	4.9	3.2	1.2
41	Commercial	2.5	2.2	3.4	6.4	4.4	2.1
42	Large Wholesale	0.1	0.1	0.2	0.2	0.1	0.0
43	Total Surplus (Shortfall)	21.9	19.6	20.4	26.0	16.1	4.8
44							
45	Wastewater Collection - Stormwater Utility						
46	Revenues at Existing Rates						
47	Residential	49.5	55.2	61.6	62.2	62.8	64.0
48	Multi-Residential	5.6	6.0	6.7	6.1	5.9	5.9
49	Commercial	38.8	43.9	48.6	44.2	42.6	43.0
50	Total Revenues at Existing Rates	93.9	105.2	116.9	112.5	111.3	112.9
51	Revenue Requirement by Customer Class						
52	Residential	59.5	67.3	71.9	80.7	90.6	100.0
53	Multi-Residential	6.8	7.4	7.8	8.0	8.5	9.3
54	Commercial	46.6	53.6	56.7	58.5	63.3	69.3
55	Total Revenue Requirement	112.8	128.3	136.4	147.2	162.4	178.7
56	Surplus (Shortfall) by Customer Class						
57	Residential	(10.0)	(12.1)	(10.3)	(18.5)	(27.7)	(36.0)
58	Multi-Residential	(1.1)	(1.3)	(1.1)	(1.8)	(2.6)	(3.3)
59	Commercial	(7.8)	(9.7)	(8.1)	(14.3)	(20.7)	(26.4)
60	Total Surplus (Shortfall)	(18.9)	(23.1)	(19.5)	(34.7)	(51.0)	(65.7)
61							
62	Wastewater Collection - Combined						
63	Surplus (Shortfall) by Customer Class						
64	Residential	5.4	2.0	3.1	(4.1)	(19.4)	(34.6)
65	Multi-Residential	2.7	1.9	2.3	3.0	0.6	(2.1)
66	Commercial	(5.3)	(7.5)	(4.7)	(7.9)	(16.3)	(24.3)
67	Large Wholesale	0.1	0.1	0.2	0.2	0.1	0.0
68	Total Surplus (Shortfall)	2.9	(3.5)	0.9	(8.7)	(35.0)	(61.0)

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Cost of Service Summary
(\$ millions)

Line No.	Description	A 2022 Actual	B 2023 Forecast	C 2024 Forecast	D 2025 Forecast	E 2026 Forecast	F 2027 Forecast
1	Wastewater Treatment						
2	Revenue at Proposed Rates						
3	Residential	73.9	79.9	82.0	88.2	91.3	94.4
4	Multi-Res	21.4	23.0	23.5	26.5	27.5	28.4
5	Commercial	22.5	25.6	26.9	31.3	32.0	32.6
6	Overstrength	6.4	5.7	5.9	7.0	7.1	7.3
7	Total	<u>124.2</u>	<u>134.3</u>	<u>138.3</u>	<u>152.9</u>	<u>157.8</u>	<u>162.8</u>
8	Revenue Requirement						
9	Residential	71.7	75.8	82.9	89.0	92.6	96.4
10	Multi-Res	18.4	20.4	22.2	24.6	26.0	27.4
11	Commercial	23.1	26.4	28.4	31.0	32.2	33.4
12	Overstrength	5.4	5.8	6.2	6.7	7.0	7.3
13	Total	<u>118.7</u>	<u>128.5</u>	<u>139.7</u>	<u>151.3</u>	<u>157.7</u>	<u>164.5</u>
14	Revenue Surplus (Shortfall)						
15	Residential	2.2	4.1	(0.9)	(0.8)	(1.3)	(2.0)
16	Multi-Res	3.0	2.6	1.3	1.8	1.4	1.0
17	Commercial	(0.6)	(0.8)	(1.5)	0.3	(0.2)	(0.8)
18	Overstrength	1.0	(0.1)	(0.3)	0.3	0.1	0.0
19	Total	<u>5.5</u>	<u>5.8</u>	<u>(1.3)</u>	<u>1.6</u>	<u>0.1</u>	<u>(1.7)</u>
20	Revenue to Cost Ratios						
21	Residential	103.0%	105.4%	98.9%	99.1%	98.6%	97.9%
22	Multi-Res	116.2%	112.9%	105.9%	107.4%	105.6%	103.7%
23	Commercial	97.2%	96.9%	94.8%	101.0%	99.4%	97.7%
24	Overstrength	118.4%	98.7%	95.1%	103.8%	101.6%	100.6%
25	Total	<u>104.6%</u>	<u>104.5%</u>	<u>99.0%</u>	<u>101.1%</u>	<u>100.1%</u>	<u>98.9%</u>
26							
27	Wastewater Collection - Sanitary Utility						
28	Revenue at Proposed Rates						
29	Residential	92.5	97.2	104.5	106.8	106.5	107.3
30	Multi-Res	24.2	25.3	27.4	29.4	29.3	29.5
31	Commercial	28.0	31.0	34.4	37.6	37.1	36.9
32	Total	<u>144.7</u>	<u>153.5</u>	<u>166.3</u>	<u>173.8</u>	<u>172.9</u>	<u>173.7</u>
33	Revenue Requirement						
34	Residential	77.1	83.1	91.1	96.9	104.1	112.3
35	Multi-Res	20.4	22.1	24.0	25.8	27.8	30.1
36	Commercial	25.3	28.7	30.8	32.6	34.7	37.0
37	Total	<u>122.9</u>	<u>133.9</u>	<u>145.9</u>	<u>155.3</u>	<u>166.6</u>	<u>179.4</u>

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Cost of Service Summary
(\$ millions)

Line No.	Description	A	B	C	D	E	F
		2022 Actual	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
38	Revenue Surplus (Shortfall)						
39	Residential	15.4	14.1	13.4	9.9	2.3	(5.0)
40	Multi-Res	3.8	3.2	3.4	3.6	1.5	(0.6)
41	Commercial	2.7	2.3	3.6	5.0	2.4	(0.1)
42	Total	21.9	19.6	20.4	18.6	6.2	(5.7)
43	Revenue to Cost Ratios						
44	Residential	119.9%	117.0%	114.6%	110.2%	102.2%	95.5%
45	Multi-Res	118.7%	114.4%	114.3%	114.1%	105.4%	98.1%
46	Commercial	110.5%	108.1%	111.6%	115.4%	106.9%	99.7%
47	Total	117.8%	114.7%	114.0%	112.0%	103.7%	96.8%
48							
49	Wastewater Collection - Stormwater Utility						
50	Revenue at Proposed Rates						
51	Residential	49.5	55.2	61.6	77.2	87.8	96.0
52	Multi-Res	5.6	6.0	6.7	7.6	8.3	8.9
53	Commercial	38.8	43.9	48.6	55.6	61.4	66.5
54	Total	93.9	105.2	116.9	140.4	157.4	171.4
55	Revenue Requirement						
56	Residential	59.5	67.3	71.9	80.7	90.6	100.0
57	Multi-Res	6.8	7.4	7.8	8.0	8.5	9.3
58	Commercial	46.6	53.6	56.7	58.5	63.3	69.3
59	Total	112.8	128.3	136.4	147.2	162.4	178.7
60	Revenue Surplus (Shortfall)						
61	Residential	(10.0)	(12.1)	(10.3)	(3.6)	(2.8)	(4.1)
62	Multi-Res	(1.1)	(1.3)	(1.1)	(0.4)	(0.3)	(0.4)
63	Commercial	(7.8)	(9.7)	(8.1)	(2.9)	(1.9)	(2.8)
64	Total	(18.9)	(23.1)	(19.5)	(6.8)	(4.9)	(7.3)
65	Revenue to Cost Ratios						
66	Residential	83.2%	82.0%	85.7%	95.6%	97.0%	95.9%
67	Multi-Res	83.3%	82.0%	85.7%	95.0%	96.9%	95.9%
68	Commercial	83.2%	81.9%	85.7%	95.1%	97.0%	95.9%
69	Total	83.2%	82.0%	85.7%	95.4%	97.0%	95.9%
70							
71	Wastewater Collection - Combined						
72	Revenue at Proposed Rates						
73	Residential	142.0	152.4	166.1	183.9	194.3	203.2
74	Multi-Res	29.9	31.4	34.1	37.0	37.6	38.4
75	Commercial	66.8	74.9	83.0	93.3	98.5	103.4

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Cost of Service Summary
(\$ millions)

Line No.	Description	A	B	C	D	E	F
		2022 Actual	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
76	Total	238.6	258.7	283.2	314.2	330.3	345.0
77	Revenue Requirement						
78	Residential	136.6	150.4	163.0	177.6	194.7	212.4
79	Multi-Res	27.2	29.5	31.8	33.8	36.3	39.4
80	Commercial	71.9	82.3	87.5	91.1	98.0	106.3
81	Total	235.7	262.2	282.3	302.5	329.0	358.1
82	Revenue Surplus (Shortfall)						
83	Residential	5.4	2.0	3.1	6.3	(0.4)	(9.1)
84	Multi-Res	2.7	1.9	2.3	3.2	1.2	(0.9)
85	Commercial	(5.2)	(7.4)	(4.5)	2.2	0.5	(3.0)
86	Total	2.9	(3.5)	0.9	11.7	1.3	(13.0)
87	Revenue to Cost Ratios						
88	Residential	104.0%	101.3%	101.9%	103.6%	99.8%	95.7%
89	Multi-Res	109.9%	106.3%	107.3%	109.6%	103.4%	97.6%
90	Commercial	92.8%	91.0%	94.8%	102.4%	100.5%	97.2%
91	Total	101.2%	98.7%	100.3%	103.9%	100.4%	96.4%

EPCOR Water Services Inc.
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Accumulation of 2022-2024 Consumption Deferral
(\$ millions)

Line No.	Description	Wastewater Treatment			Wastewater Collection		
		A 2022 Actual	B 2023 Forecast	C 2024 Forecast	D 2022 Actual	E 2023 Forecast	F 2024 Forecast
1	PBR Decision - ML						
2	Residential	34,378	44,766	44,694	34,378	44,766	44,694
3	Multi-Residential	13,351	17,627	17,595	13,351	17,627	17,595
4	Commercial	14,594	19,825	20,423	14,590	19,825	20,423
5	Total Consumption	<u>62,323</u>	<u>82,218</u>	<u>82,713</u>	<u>62,319</u>	<u>82,218</u>	<u>82,713</u>
6							
7	Forecast/Actual - ML						
8	Residential	35,865	47,699	47,420	35,865	47,699	47,420
9	Multi-Residential	14,086	19,020	19,228	14,085	19,020	19,228
10	Commercial	17,338	23,600	23,502	17,327	23,599	23,502
11	Total Consumption	<u>67,289</u>	<u>90,319</u>	<u>90,150</u>	<u>67,277</u>	<u>90,318</u>	<u>90,150</u>
12							
13	Consumption Deferral - ML						
14	Residential	1,487	2,933	2,726	1,487	2,933	2,726
15	Multi-Residential	735	1,393	1,633	734	1,393	1,633
16	Commercial	2,744	3,775	3,078	2,736	3,774	3,078
17	Total Consumption	<u>4,966</u>	<u>8,101</u>	<u>7,437</u>	<u>4,958</u>	<u>8,100</u>	<u>7,437</u>
18							
19	Consumption Deferral - \$ millions						
20	Residential	1.8	3.8	3.6	1.9	3.8	3.8
21	Multi-Residential	0.9	1.8	2.2	0.9	1.8	2.3
22	Commercial	2.7	4.3	3.8	3.3	4.8	4.3
23	Total Deferral	<u>5.5</u>	<u>10.0</u>	<u>9.6</u>	<u>6.1</u>	<u>10.4</u>	<u>10.4</u>

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Summary of Consumption Deferral Account
(\$ millions)

Line No.	Description	A 2022 Actual	B 2023 Forecast	C 2024 Forecast	D 2025 Forecast	E 2026 Forecast	F 2027 Forecast
1 Wastewater Treatment							
2	Balance, beginning of year	-	5.6	16.3	27.1	20.5	10.7
3	Current year deferral						
4	Residential	1.8	3.8	3.6			
5	Multi-Residential	0.9	1.8	2.2			
6	Commercial	2.7	4.3	3.8			
7	Current year deferral	5.5	10.0	9.6	-	-	-
8	Sub-total	5.5	15.6	25.8	27.1	20.5	10.7
9	Carrying costs @ WACC	0.2	0.7	1.3	1.8	1.4	0.7
10	Balance before recoveries from Rate Rider	5.6	16.3	27.1	28.9	21.8	11.4
11	Recoveries from Rate Rider						
12	Residential				(3.1)	(4.1)	(4.2)
13	Multi-Residential				(1.6)	(2.2)	(2.2)
14	Commercial				(3.8)	(4.9)	(4.9)
15	Recoveries from Rate Rider				(8.5)	(11.2)	(11.4)
16	Balance, end of year	5.6	16.3	27.1	20.5	10.7	0.0
17							
18	Mid-Year Balance	2.8	10.9	21.7	23.8	15.6	5.3
19							
20 Wastewater Collection - Sanitary Utility							
21	Balance, beginning of year	-	6.3	17.4	29.3	21.9	11.4
22	Current year deferral						
23	Residential	1.9	3.8	3.8			
24	Multi-Residential	0.9	1.8	2.3			
25	Commercial	3.3	4.8	4.3			
26	Current year deferral	6.1	10.4	10.4	-	-	-
27	Sub-total	6.1	16.7	27.9	29.3	21.9	11.4
28	Carrying costs @ WACC	0.2	0.7	1.4	1.7	1.4	0.7
29	Balance before recoveries from Rate Rider	6.3	17.4	29.3	31.0	23.3	12.1
30	Recoveries from Rate Rider						
31	Residential				(3.2)	(4.2)	(4.3)
32	Multi-Residential				(1.6)	(2.2)	(2.3)
33	Commercial				(4.2)	(5.5)	(5.6)
34	Recoveries from Rate Rider	-	-	-	(9.0)	(11.9)	(12.1)
35	Balance, end of year	6.3	17.4	29.3	21.9	11.4	0.0
36							
37	Mid-Year Balance	3.2	11.9	23.3	25.6	16.7	5.7

S. 16-2

S. 4-2

S. 16-3

EPCOR Water Services Inc.
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Customers, Consumption and Stormwater Equivalent Units

Line No.	Description	A 2022 Actual	B 2023 Forecast	C 2024 Decision	C 2024 Forecast	D 2025 Forecast	E 2026 Forecast	F 2027 Forecast
1	Wastewater Treatment and Sanitary Utility							
2	Average Monthly Customer Count							
3	Residential	282,366	288,055	287,839	293,261	298,834	304,511	310,297
4	Multi-Residential	3,800	3,807	3,811	3,848	3,863	3,878	3,894
5	Commercial	17,283	17,457	17,413	17,597	17,743	17,891	18,039
6	Total	<u>303,449</u>	<u>309,319</u>	<u>309,064</u>	<u>314,706</u>	<u>320,440</u>	<u>326,280</u>	<u>332,230</u>
7								
8	Average Monthly Consumption per Customer (m ³ per month)							
9	Residential	13.8	13.8	12.9	13.5	13.3	13.1	13.0
10	Multi-Residential	405.7	416.3	384.7	416.5	419.3	422.2	425.1
11	Commercial	106.3	112.7	97.7	111.3	109.9	108.6	107.2
12								
13	Total Annual Consumption (ML)							
14	Residential	46,856	47,699	44,694	47,420	47,695	47,972	48,251
15	Multi-Residential	18,501	19,020	17,595	19,228	19,438	19,649	19,863
16	Commercial	22,050	23,599	20,423	23,502	23,404	23,307	23,210
17	Total	<u>87,407</u>	<u>90,318</u>	<u>82,713</u>	<u>90,150</u>	<u>90,536</u>	<u>90,928</u>	<u>91,324</u>
18								
19	Stormwater Utility							
20	Average Monthly Customer Count							
21	Residential	282,366	288,187	287,839	293,396	298,970	304,651	310,439
22	Multi-Residential	3,800	3,807	3,811	3,848	3,863	3,878	3,894
23	Commercial	17,283	17,875	17,413	18,018	18,168	18,319	18,471
24	Total	<u>303,449</u>	<u>309,869</u>	<u>309,064</u>	<u>315,262</u>	<u>321,002</u>	<u>326,848</u>	<u>332,804</u>
25								
26	Stormwater Equivalent Units per Customer*							
27	Residential	262	254	263	254	247	245	245
28	Multi-Residential	2,213	2,107	2,040	2,107	1,887	1,814	1,814
29	Commercial	3,351	3,266	3,438	3,266	2,949	2,848	2,853
30								
31	Annual Stormwater Equivalent Units (thousands)							
32	Residential	886,868	879,659	910,086	895,558	887,218	895,550	912,565
33	Multi-Residential	100,925	96,247	93,303	97,267	87,485	84,436	84,775
34	Commercial	695,082	700,629	718,389	706,258	642,895	625,969	632,370
35	Total	<u>1,682,876</u>	<u>1,676,535</u>	<u>1,721,779</u>	<u>1,699,083</u>	<u>1,617,597</u>	<u>1,605,955</u>	<u>1,629,710</u>

*Stormwater equivalent units per customer are the product of the area of the premises, the development intensity factor and the runoff coefficient based on the zoning of the premises for the average customer in each customer class.

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Current and Proposed Rates for Wastewater Collection

Line No.	Description	A 2022 Actual	B 2023 Actual	C 2024 Actual	D 2025 Proposed	E 2026 Proposed	F 2027 Proposed
1	Stormwater Utility Rate	\$0.056908	\$0.064768	\$0.070139	\$0.092750	\$0.099777	\$0.106918
2							
3	Sanitary Utility Flat Monthly Service Charges						
4	16mm	\$ 10.65	\$ 11.30	\$ 11.67	\$ 11.05	\$ 11.04	\$ 11.00
5	20mm	\$ 19.17	\$ 20.34	\$ 21.01	\$ 19.89	\$ 19.87	\$ 19.80
6	25mm	\$ 29.82	\$ 31.64	\$ 32.68	\$ 30.94	\$ 30.91	\$ 30.80
7	40mm	\$ 57.51	\$ 61.02	\$ 63.02	\$ 59.67	\$ 59.62	\$ 59.40
8	50mm	\$ 78.81	\$ 83.62	\$ 86.36	\$ 81.77	\$ 81.70	\$ 81.40
9	75mm	\$ 162.84	\$ 172.78	\$ 178.43	\$ 168.95	\$ 168.80	\$ 168.19
10	100mm	\$ 303.31	\$ 321.82	\$ 332.36	\$ 314.70	\$ 314.42	\$ 313.28
11	150mm	\$ 573.72	\$ 608.73	\$ 628.66	\$ 595.26	\$ 594.72	\$ 592.57
12	200mm	\$ 915.37	\$ 971.24	\$ 1,003.04	\$ 949.75	\$ 948.89	\$ 945.45
13	250mm	\$ 2,271.65	\$ 2,410.29	\$ 2,489.21	\$ 2,356.97	\$ 2,354.83	\$ 2,346.30
14	300mm	\$ 2,271.65	\$ 2,410.29	\$ 2,489.21	\$ 2,356.97	\$ 2,354.83	\$ 2,346.30
15	400mm	\$ 2,485.71	\$ 2,637.42	\$ 2,723.78	\$ 2,579.07	\$ 2,576.74	\$ 2,567.40
16	500mm	\$ 2,676.35	\$ 2,839.69	\$ 2,932.67	\$ 2,776.87	\$ 2,774.35	\$ 2,764.30
17							
18	Sanitary Utility Variable Monthly Charges						
19	Residential	\$ 1.2493	\$ 1.3100	\$ 1.4415	\$ 1.27796	\$ 1.27596	\$ 1.26858
20	Multi-Residential	\$ 1.2493	\$ 1.3100	\$ 1.4415	\$ 1.25297	\$ 1.25047	\$ 1.24270
21	Commercial, except large wholesale	\$ 1.2493	\$ 1.3100	\$ 1.4415	\$ 1.11720	\$ 1.11201	\$ 1.10208
22	Large Wholesale with Collection System ¹	\$ 0.6996	\$ 0.7336	\$ 0.8072	\$ 0.68869	\$ 0.68710	\$ 0.68250

¹Large Wholesale with Collection System means a premises designated as such by EWS in accordance with Wastewater Services Bylaw 20865.

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Proposed Special Rate Adjustments for Wastewater Collection

Line No.	Description	A 2025 Proposed	B 2026 Proposed	C 2027 Proposed
1	Special Rate Adjustment for Rebasing			
2	Stormwater Utility Rate	\$ 0.02146	\$ 0.00519	\$ 0.00558
3				
4	Sanitary Utility Flat Monthly Service Charges			
5	16mm	\$ (0.82)	\$ (0.22)	\$ (0.22)
6	20mm	\$ (1.48)	\$ (0.40)	\$ (0.40)
7	25mm	\$ (2.30)	\$ (0.62)	\$ (0.62)
8	40mm	\$ (4.43)	\$ (1.19)	\$ (1.19)
9	50mm	\$ (6.07)	\$ (1.63)	\$ (1.63)
10	75mm	\$ (12.54)	\$ (3.36)	\$ (3.36)
11	100mm	\$ (23.35)	\$ (6.27)	\$ (6.27)
12	150mm	\$ (44.17)	\$ (11.85)	\$ (11.85)
13	200mm	\$ (70.48)	\$ (18.91)	\$ (18.91)
14	250mm	\$ (174.91)	\$ (46.93)	\$ (46.93)
15	300mm	\$ (174.91)	\$ (46.93)	\$ (46.93)
16	400mm	\$ (191.39)	\$ (51.35)	\$ (51.35)
17	500mm	\$ (206.07)	\$ (55.29)	\$ (55.29)
18				
19	Sanitary Utility Variable Monthly Charge			
20	All premises (except large wholesale)	\$ (0.10090)	\$ (0.02730)	\$ (0.02730)
21	Large Wholesale with Collection System ¹	\$ (0.05650)	\$ (0.01530)	\$ (0.01530)
22				
23	Special Rate Adjustment for Consumption Deferral Refund			
24	Sanitary Utility Variable Monthly Charge			
25	Residential	\$ (0.08624)	\$ (0.08794)	\$ (0.08932)
26	Multi-Residential	\$ (0.11123)	\$ (0.11343)	\$ (0.11520)
27	Commercial, except large wholesale	\$ (0.24700)	\$ (0.25189)	\$ (0.25582)
28	Large Wholesale with Collection System ¹	\$ (0.07521)	\$ (0.07670)	\$ (0.07790)

¹Large Wholesale with Collection System means a premises designated as such by EWS in accordance with Wastewater Services Bylaw 20865.

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Current and Proposed Rates for Wastewater Treatment

Line No.	Description	A 2022 Actual	B 2023 Actual	C 2024 Forecast	D 2025 Proposed	E 2026 Proposed	F 2027 Proposed
1	Wastewater Treatment Fixed Monthly Service Charge	\$ 6.22	\$ 6.49	\$ 6.57	\$ 6.73	\$ 6.90	\$ 7.07
2							
3	Wastewater Treatment Consumption Charge (per m³)¹						
4	Residential	\$ 1.2334	\$ 1.3065	\$ 1.3226	\$ 1.2693	\$ 1.3030	\$ 1.3344
5	Multi-Residential	\$ 1.2334	\$ 1.3065	\$ 1.3226	\$ 1.2456	\$ 1.2788	\$ 1.3098
6	Commercial						
7	0 - 10,000 m ³	\$ 1.2334	\$ 1.3065	\$ 1.3226	\$ 1.1369	\$ 1.1679	\$ 1.1969
8	10,000.1 - 100,000 m ³	\$ 0.9542	\$ 1.0108	\$ 1.0232	\$ 0.8795	\$ 0.9035	\$ 0.9260
9	Over 100,000 m ³	\$ 0.4979	\$ 0.5274	\$ 0.5339	\$ 0.4589	\$ 0.4714	\$ 0.4832
10							
11	Wastewater Overstrength Surcharge						
12	Biochemical Oxygen Demand (BOD) >300 mg/L	\$ 0.7743	\$ 0.8202	\$ 0.8303	\$ 0.8501	\$ 0.8725	\$ 0.8933
13	Chemical Oxygen Demand (COD) >600 mg/L *	\$ 0.7743	\$ 0.8202	\$ 0.8303	\$ 0.8501	\$ 0.8725	\$ 0.8933
14	Oil and grease >100 mg/L	\$ 0.6769	\$ 0.7171	\$ 0.7259	\$ 0.7433	\$ 0.7628	\$ 0.7810
15	Phosphorous >10mg/L	\$ 6.4427	\$ 6.8248	\$ 6.9090	\$ 7.0740	\$ 7.2600	\$ 7.4333
16	Suspended solids >300 mg/L	\$ 0.7028	\$ 0.7445	\$ 0.7537	\$ 0.7717	\$ 0.7920	\$ 0.8109
17	Total Kjeldahl nitrogen (TKN) >50 mg/L	\$ 1.6445	\$ 1.7421	\$ 1.7636	\$ 1.8057	\$ 1.8532	\$ 1.8974
18							
19	Wastewater Additional Overstrength Surcharge						
20	Biochemical Oxygen Demand (BOD) >3000 mg/L	\$ 0.7743	\$ 0.8202	\$ 0.8303	\$ 0.8501	\$ 0.8725	\$ 0.8933
21	Chemical Oxygen Demand (COD) >6000 mg/L *	\$ 0.7743	\$ 0.8202	\$ 0.8303	\$ 0.8501	\$ 0.8725	\$ 0.8933
22	Oil and grease >400 mg/L	\$ 0.6769	\$ 0.7171	\$ 0.7259	\$ 0.7433	\$ 0.7628	\$ 0.7810
23	Phosphorous >75mg/L	\$ 6.4427	\$ 6.8248	\$ 6.9090	\$ 7.0740	\$ 7.2600	\$ 7.4333
24	Suspended solids >3000 mg/L	\$ 0.7028	\$ 0.7445	\$ 0.7537	\$ 0.7717	\$ 0.7920	\$ 0.8109
25	Total Kjeldahl nitrogen (TKN) >200 mg/L	\$ 1.6445	\$ 1.7421	\$ 1.7636	\$ 1.8057	\$ 1.8532	\$ 1.8974

**EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Proposed Special Rate Adjustments for Wastewater Treatment**

Line No.	Description	A 2025 Proposed	B 2026 Proposed	C 2027 Proposed
Special Rate Adjustment for Rebasing				
1	Fixed Monthly Service Charge	\$ 0.03859	\$ 0.03951	\$ 0.04055
2				
3	Consumption Charge (per m ³)			
4	Residential	\$ 0.00777	\$ 0.00795	\$ 0.00816
5	Multi-Residential	\$ 0.00777	\$ 0.00795	\$ 0.00816
6	Commercial			
7	0 - 10,000 m ³	\$ 0.00777	\$ 0.00795	\$ 0.00816
8	10,000.1 - 100,000 m ³	\$ 0.00601	\$ 0.00615	\$ 0.00631
9	Over 100,000 m ³	\$ 0.00314	\$ 0.00321	\$ 0.00329
10				
11	Wastewater Overstrength Surcharge			
12	Biochemical Oxygen Demand (BOD) >300 mg/L	\$ 0.00488	\$ 0.00499	\$ 0.00512
13	Chemical Oxygen Demand (COD) >600 mg/L *	\$ 0.00488	\$ 0.00499	\$ 0.00512
14	Oil and grease >100 mg/L	\$ 0.00426	\$ 0.00437	\$ 0.00448
15	Phosphorous >10mg/L	\$ 0.04058	\$ 0.04155	\$ 0.04264
16	Suspended solids >300 mg/L	\$ 0.00443	\$ 0.00453	\$ 0.00465
17	Total Kjeldahl nitrogen (TKN) >50 mg/L	\$ 0.01036	\$ 0.01061	\$ 0.01089
18				
19	Wastewater Additional Overstrength Surcharge			
20	Biochemical Oxygen Demand (BOD) >3000 mg/L	\$ 0.00488	\$ 0.00499	\$ 0.00512
21	Chemical Oxygen Demand (COD) >6000 mg/L *	\$ 0.00488	\$ 0.00499	\$ 0.00512
22	Oil and grease >400 mg/L	\$ 0.00426	\$ 0.00437	\$ 0.00448
23	Phosphorous >75mg/L	\$ 0.04058	\$ 0.04155	\$ 0.04264
24	Suspended solids >3000 mg/L	\$ 0.00443	\$ 0.00453	\$ 0.00465
25	Total Kjeldahl nitrogen (TKN) >200 mg/L	\$ 0.01036	\$ 0.01061	\$ 0.01089
26				
27	Special Rate Adjustment for Consumption Deferral Refund			
28	Consumption Charge (per m ³)			
29	Residential	\$ (0.08478)	\$ (0.08650)	\$ (0.08805)
30	Multi-Residential	\$ (0.10855)	\$ (0.11075)	\$ (0.11273)
31	Commercial			
32	0 - 10,000 m ³	\$ (0.21721)	\$ (0.22162)	\$ (0.22559)
33	10,000.1 - 100,000 m ³	\$ (0.16804)	\$ (0.17145)	\$ (0.17452)
34	Over 100,000 m ³	\$ (0.08768)	\$ (0.08946)	\$ (0.09107)

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Average Monthly Bills by Customer Class

Line No.	Customer Bill	A 2025 Proposed	B 2026 Proposed	C 2027 Proposed	D Total / Average
Average Monthly Residential Bill					
Billing Determinants					
1	Monthly Consumption per Customer - m ³	13.3	13.1	13.0	
2	Stormwater Equivalent Units (SEUs) per month	245	245	245	
3	Prior Year's Combined Bill Before Consumption Deferral	73.40	76.65	78.46	
4	Impact of Change in Runoff Coefficients	(0.66)	-	-	
5	Impact of Change in Consumption	(0.55)	(0.54)	(0.28)	
6	Monthly Bill at Prior Year's Rate	72.19	76.10	78.18	
7	PBR Inflation less Efficiency Factor (i-x)	1.22	1.52	1.28	
8	Special Rate Adjustment for Re-basing	3.24	0.84	0.94	
9	Current Year Bill before Consumption Deferral Refund	76.65	78.46	80.40	
10	Change in Bill - \$	3.25	1.81	1.94	7.00
11	Change in Bill - %	4.43%	2.36%	2.47%	3.1%
12	Consumption Deferral Refund	(2.27)	(2.29)	(2.31)	
13	Current Year Combined Average Monthly Bill	74.37	76.17	78.09	
14	Change in Bill - \$	0.97	1.80	1.92	4.70
15	Change in Bill - %	1.3%	2.4%	2.4%	2.1%
Breakdown of Combined Average Monthly Bill					
16	Stormwater Utility	22.72	24.44	26.19	13.7%
17	Sanitary Utility	28.04	27.76	27.49	-4.1%
18	Wastewater Treatment	23.61	23.97	24.42	0.0%
19	Average Monthly Residential Bill	74.37	76.17	78.09	2.1%

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Average Monthly Bills by Customer Class

Line No.	Customer Bill	A 2025 Proposed	B 2026 Proposed	C 2027 Proposed	D Total / Average
Average Monthly Multi-Residential Bill					
Billing Determinants					
20	Monthly Consumption per Customer - m ³	419.3	422.2	425.1	
21	Stormwater Equivalent Units (SEUs) per month	1,814	1,814	1,814	
22	Prior Year's Combined Bill Before Consumption Deferral	1,362.45	1,368.70	1,404.32	
23	Impact of Change in Runoff Coefficients	(20.51)	-	-	
24	Impact of Change in Consumption	7.85	7.86	7.96	
25	Monthly Bill at Prior Year's Rate	1,349.79	1,376.56	1,412.29	
26	PBR Inflation less Efficiency Factor (i-x)	22.98	27.55	23.41	
27	Special Rate Adjustment for Re-basing	(4.07)	0.22	0.97	
28	Current Year Bill before Consumption Deferral Refund	1,368.70	1,404.32	1,436.66	
29	Change in Bill - \$	6.24	35.63	32.34	74.21
30	Change in Bill - %	0.46%	2.60%	2.30%	1.8%
31	Consumption Deferral Refund	(82.19)	(84.41)	(86.40)	
32	Current Year Combined Average Monthly Bill	1,286.51	1,319.91	1,350.26	
33	Change in Bill - \$	(75.94)	33.40	30.35	(12.19)
34	Change in Bill - %	-5.6%	2.4%	2.2%	-0.3%
Breakdown of Combined Average Monthly Bill					
35	Stormwater Utility	168.27	181.02	193.97	9.5%
36	Sanitary Utility	579.30	581.87	581.95	-4.0%
37	Wastewater Treatment	538.94	557.02	574.34	1.0%
38	Average Monthly Multi-Residential Bill	1,286.51	1,319.91	1,350.26	-0.3%

EPCOR Water Services
2025 - 2027 PBR Compliance Filing
Minimum Filing Requirements for Wastewater Treatment and Wastewater Collection
Average Monthly Bills by Customer Class

Line No.	Customer Bill	A 2025 Proposed	B 2026 Proposed	C 2027 Proposed	D Total / Average
Average Monthly Commercial Bill					
Billing Determinants					
39	Monthly Consumption per Customer - m ³	109.9	108.6	107.2	
40	Stormwater Equivalent Units (SEUs) per month	2,764	2,764	2,764	
41	Prior Year's Combined Bill Before Consumption Deferral	575.26	592.08	611.80	
42	Impact of Change in Runoff Coefficients	(35.26)	-	-	
43	Impact of Change in Consumption	(3.80)	(3.69)	(3.69)	
44	Monthly Bill at Prior Year's Rate	536.19	588.39	608.11	
45	PBR Inflation less Efficiency Factor (i-x)	9.02	11.73	9.85	
46	Special Rate Adjustment for Re-basing	46.87	11.68	12.82	
47	Current Year Bill before Consumption Deferral Refund	592.08	611.80	630.77	
48	Change in Bill - \$	16.83	19.72	18.97	55.52
49	Change in Bill - %	2.92%	3.33%	3.10%	3.1%
50	Consumption Deferral Refund	(51.03)	(51.41)	(51.62)	
51	Current Year Combined Average Monthly Bill	541.06	560.40	579.16	
52	Change in Bill - \$	(34.20)	19.34	18.76	3.90
53	Change in Bill - %	-5.9%	3.3%	3.1%	0.2%
Breakdown of Combined Average Monthly Bill					
54	Stormwater Utility	256.32	275.74	295.48	8.9%
55	Sanitary Utility	153.04	150.96	148.27	-8.3%
56	Wastewater Treatment	131.69	133.69	135.41	-4.2%
57	Average Monthly Commercial Bill	541.06	560.40	579.16	0.2%