



# Panorama Water Utility

## Amended Revenue Requirement & Rate Application for 2023 through to 2026

August 2023

### Submitted To:

**Office of the Comptroller of Water Rights**  
PO Box 9340 Stn Prov Govt  
Victoria, B.C. V8W 9M1

Attention:

Chris McMillan  
Secretary to the Comptroller of Water Rights

### Submitted By:

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## 1. INTRODUCTION AND BACKGROUND

Corix Multi-Utility Services Inc. (“Corix”) owns and operates the water utility (“the Utility” or “Panorama Water”) providing service to Panorama Mountain Village (“Panorama”). In addition to the water utility, Corix also owns and operates the propane and wastewater utilities at Panorama. Corix is a subsidiary of Corix Utilities Inc., which is a subsidiary of a privately held Vancouver-based corporation, Corix Infrastructure Inc. (“CII”), owned by the British Columbia Investment Management Corporation.

Customer rates for the Utility were last approved in Order No. 2584 issued by the Office of the Comptroller of Water Rights (“Comptroller”), on April 22, 2021. Order No. 2584 approved a revenue requirement, a water rate, and tariff structure for the test years 2020, 2021 and 2022. Water Tariff No. 5 was approved for new rates effective January 1, 2021 and January 1, 2022.

On December 30, 2022, Corix filed its Application for Revenue Requirement and Rates for 2023 through to 2026 (“Application”) for rates effective January 1, 2023. On January 18, 2023, the Comptroller issued Order No. 2622 making the then-existing tariff terms and conditions interim as of January 1, 2023, and approving an interim and refundable rate increase effective January 1, 2023. Order No. 2622 also set the Regulatory Timetable for the hearing.

On July 19, 2023, the Comptroller issued Order No. 2628 for the Application which included the following directives:

1. Corix is to refile the Application updated to comply with all determinations and directives in the attached Reasons for Decision and Order.
2. The refiled Application is expected to be approved if it is complete and complies with those determinations and directives.
3. The Application is to be refiled within four weeks from the date of this Order.
4. Until then, the proposed rates and Water Tariff No. 6 effective January 1, 2023 are to continue on an interim refundable basis as approved on January 18, 2023 by Order 2622.

### **Refiling of Application**

The Comptroller in Section 12.0 Refiling of Application on page 24 of Appendix A to Order 2628 stated:

“Based on the various determinations made in these Reasons for Decision, Corix will need to refile its forecast 2023-2026 Revenue Requirements and Rates, with supporting schedules, to comply with all directives of the Deputy Comptroller and any other updates the Utility has noted in its information responses.

### **Deputy Comptroller Determination & Directive**

**Corix is to refile the Amended Application within four weeks from the date of this Order to comply with all determinations and directives in these Reasons for Decision. The Amended Application, with adjustments as identified in these Reasons for Decision, will be approved following review of the refiling of the 2023- 2026 Revenue Requirements and Rates, with supporting schedules, to comply with those directives.”**

Corix in accordance with Order No. 2628, in this Compliance Filing, is refiling its Amended Application for the 2023-2026 Revenue Requirements and Rates with supporting schedules (“Amended Application”).

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## 2. DETERMINATIONS AND DIRECTIVES FROM ORDER NO. 2628

In Order No. 2628, the Comptroller identified certain issues in determining the appropriate rates for Panorama Water. The Comptroller’s determinations and directives on each identified issue are below.

Corix has updated the financial model that was filed in response to Comptroller Information Request No. 1, Questions 13.1 and 13.2. In that response, Corix updated Projected 2022 to Actual 2022 and corrected a presentation issue; the correction was noted in the Errata filed by Corix on March 31, 2023.

In this Compliance Filing, Corix has updated the financial model with the Amended 2022 Actuals in accordance with its June 2023 RDDA Compliance Filing. The Comptroller by Order No. 2630 – dated July 19, 2023 – approved the Amended Actual 2022 ending RDDA balance (December 31<sup>st</sup>) of \$1,236,899. Corix confirms that in making any required revisions to its 2023 revenue requirement, as part of its 2023 to 2026 Revenue Requirement and Rate Application, it has flowed through the approved RDDA balance. The Financial Schedules can be found on page 15 of this Amended Application.

Corix in this Compliance Filing with the Amended Application in accordance with Order 2628 has addressed all the directives related to this rate application for the years 2023 to 2026.

The Comptroller did not make any decision adjustments to matters such as financing assumptions (capital structure, deemed interest rate, return on equity), customer count and consumption, plant additions, and depreciation. These matters have been unchanged from the proposed application.

### 2.1 OPERATING AND MAINTENANCE EXPENSES ISSUES

#### 2.1.1 Corporate Services Costs and Regional Services Costs

The Deputy Comptroller with regards to Corporate Services Costs determined, “Using 2021 as a base, the Deputy Comptroller determines that a fair cost allocation should be plus 10% for each of 2022, and 2023, and then the applied for escalators of 3%, 2% and 2% in the remaining test years.”<sup>1</sup>

The Deputy Comptroller with regards to Regional Services Costs determined, “Using 2021 as a base, the Deputy Comptroller determines that a fair cost allocation should be plus 10% for each of 2022, and 2023, and then the applied for escalators of 3%, 2% and 2% in the remaining test years.”<sup>2</sup>

#### Action taken:

The approved Corporate Services Costs and the Regional Services Costs are reflected in the re-filed Financial Schedules in Schedule 2 (line 32 to 36). Table 1 below shows the calculations for the test years (2023 to 2026) based on the approved escalators using 2021 as the base.

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<sup>1</sup> Reasons for Decision and Order, Appendix A to Order 2628, p. 10

<sup>2</sup> Reasons for Decision and Order, Appendix A to Order 2628, p. 12

**Table 1: Approved Corporate Services Costs and Regional Services Costs**

<u>Decision Adjustments</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Escalation Factors using base of 2021 Actual		10%	10%	3%	2%	2%
Corporate Services Costs	\$93,474	\$102,822	<b>\$113,104</b>	<b>\$116,497</b>	<b>\$118,827</b>	<b>\$121,204</b>
Regional Services Costs	\$55,138	\$60,651	<b>\$66,716</b>	<b>\$68,718</b>	<b>\$70,092</b>	<b>\$71,494</b>
Total	<u>\$148,612</u>	<u>\$163,473</u>	<u><b>\$179,820</b></u>	<u><b>\$185,215</b></u>	<u><b>\$188,919</b></u>	<u><b>\$192,698</b></u>

### 2.1.2 Wages – Operators & Area Manager and Common Admin Allocation

The Deputy Comptroller with regards to Section 5.2 Wages – Operators & Area Manager determined, “The Deputy Comptroller is of the view that while Panorama is one of six utilities in the Kootenay area, Panorama is likely to require significantly more time and effort to support due to its size and complexity. **The forecasted operator and Area Manager operating and maintenance costs are accepted after any adjustment that may flow from the Deputy Comptroller’s Determination on allocation of common Regional Services Costs.** The evidentiary record related to what portions of the Area Manager total costs are allocated based on the Massachusetts formula remains confused and the Utility is asked to make the Area Manager cost components clear in the next RRA.”<sup>3</sup>

#### Action taken:

As per the Reasons for Decision, the re-filed financial schedules reflect decision on Wages and Common Admin Allocation as shown in Schedule 2. Schedule 2 line 6 shows the Wages – Operators as unchanged from the proposed application since the decision accepted the operator costs.

Common Admin Allocation (Schedule 2, line 25) amounts are unchanged from the proposed application since the Comptroller has accepted the Area Manager costs. In addition, Corix confirms that there is no allocation of any common Regional Services Costs within the Common Admin Allocation.

## 2.2 CONTRIBUTION IN AID OF FUTURE CONSTRUCTION (CIAC)

The Deputy Comptroller with regards to Section 10.0 Contribution in Aid of Construction determined, “**The revised CIAC charge of \$1,829 per bed unit is approved effective January 1, 2023.** The CIAC charge for CPCN applications made before January 1, 2023 will be based on the approved Water Tariff No. 5 effective at the time.”<sup>4</sup>

<sup>3</sup> Reasons for Decision and Order, Appendix A to Order 2628, p. 14

<sup>4</sup> Reasons for Decision and Order, Appendix A to Order 2628, p. 23

Action taken:

The tariff page, Schedule “B” Contribution in Aid of Future Construction has been amended for the approved CIAC of \$1,829 per bed unit, effective January 1, 2023 (see Appendix 2)

### 2.3 BED UNITS METHODOLOGY AND RATE DESIGN

The Comptroller with regards to bed units for residential condominium or townhouse stated the following:

“In the analysis, Corix with the new information regarding large townhouses discussed a possible change to the Water Tariff No. 6 that could be as follows:

ii. residential condominium or townhouse:

- (i) up to 55 square meters = 2 Bed Units
- (ii) between 56 and 100 square meters = 3 Bed Units
- (iii) between 101 and 150 square meters = 4 Bed Units
- (iv) between 151 and 200 square meters = 5 Bed Units
- (v) in excess of 200 square meters = 6 Bed Units”<sup>5</sup>

The Deputy Comptroller then determined, “Given the prospect of large condominiums being approved in the future, the Deputy Comptroller directs that the proposed tariff change to expand the bed unit criteria for residential condominiums and townhomes should be approved effective January 1, 2023.”<sup>6</sup>

Action taken:

The water tariff in the Definitions section has been updated to expand the range of bed units for residential condominium or townhouse (see Appendix 2).

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<sup>5</sup> Reasons for Decision and Order, Appendix A to Order 2628, p. 20

<sup>6</sup> Reasons for Decision and Order, Appendix A to Order 2628, p. 22



## 2.4 TARIFF BACK-BILLING

Corix proposed to add a new section in Water Tariff No. 6 to include Back-Billing provisions.

The Deputy Comptroller determined, “**The amended wording is approved.**”<sup>7</sup>

Action taken:

The final tariff in this Amended Application reflects the approved wording for Back-Billing (see Appendix 2). The wording is unchanged from the proposed in the initial application.

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<sup>7</sup> Reasons for Decision and Order, Appendix A to Order 2628, p. 24

### 3. APPROVALS SOUGHT

Pursuant to the directives in the Reasons for Decision and Order No. 2628, Corix submits this August 2023 Amended Application. Corix requests approval for the following pursuant to Sections 59 to 61 of the Utilities Commission Act:

Approval of the following Customer rates on a final and permanent basis:

	Effective January 1, 2023	Effective January 1, 2024	Effective January 1, 2025	Effective January 1, 2026
<b>Residential Fixed Charge</b> per bed unit per month	\$12.94	\$13.67	\$14.54	\$14.70
<b>Residential Metered Rate</b> per cubic meter	\$7.87	\$8.31	\$8.84	\$8.94
<b>Commercial Fixed Charge</b> per bed unit per month	\$14.36	\$15.17	\$16.13	\$16.32
<b>Commercial Metered Rate</b> per cubic meter	\$8.24	\$8.71	\$9.26	\$9.37

#### 4. AMENDED TABLES

All Financial Schedules in this August 2022 Amended Application have been amended pursuant to the directives in Order No. 2628. The Financial Schedules can be found on page 15. The tables presented below provide key information relevant to the rate application. Corix has included the approved Test Years for 2023 to 2026 in the following tables.

**Table 2: Operating and Maintenance Expenses**

Line No.		Actual 2020	Actual 2021	Actual 2022	Test Year 2023	Test Year 2024	Test Year 2025	Test Year 2026
1	<b>Cost of Goods Sold</b>							
2	Chlorine and Supplies	\$8,319	\$2,230	\$8,588	\$9,270	\$9,548	\$9,739	\$9,934
3	Contracting	1,945	3,175	0	0	0	0	0
4	Billing & Customer Care	10,211	12,700	0	0	0	0	0
5	Water testing	5,158	5,742	4,168	4,366	4,497	4,587	4,679
6	Wages - Operators	132,854	89,279	126,884	136,442	142,056	146,416	150,808
7	Utilities	52,961	33,805	46,087	48,042	49,339	50,326	51,332
8	<b>Total Cost of Goods Sold</b>	<b>\$211,448</b>	<b>\$146,931</b>	<b>\$185,727</b>	<b>\$198,120</b>	<b>\$205,440</b>	<b>\$211,068</b>	<b>\$216,753</b>
9								
10	<b>Selling, General and Administration Expenses</b>							
11	Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Accounting	9,000	0	0	0	0	0	0
13	Vehicles/Travel	16,576	11,135	19,093	22,194	22,860	23,317	23,783
14	Freight	3,089	3,450	4,220	5,078	5,230	5,335	5,442
15	Insurance	30,599	21,183	18,994	22,350	23,021	23,481	23,951
16	Wages - Administration	0	0	0	0	0	0	0
17	Licenses and Permits	1,232	1,438	2,082	2,129	2,193	2,237	2,281
18	Hydrant maintenance	0	0	0	0	0	0	0
19	Repairs and maintenance	11,524	8,867	54,662	21,003	21,633	22,065	22,507
20	Office expenses	3,408	3,479	6,940	4,803	4,947	5,046	5,147
21	Shop supplies	5,879	4,178	7,031	4,619	4,758	4,853	4,950
22	Training	0	0	0	0	0	0	0
23	Bad Debt	0	3,566	1,246	0	0	0	0
24	Corporate and Regional Services	127,258	148,612	208,019	179,820	185,215	188,919	192,698
25	Common Admin Allocation	36,000	53,421	55,023	105,891	109,172	112,073	114,314
26	Regulatory Costs	18,000	7,644	0	7,000	0	0	0
27	<b>Total selling, general and administration</b>	<b>\$262,565</b>	<b>\$266,972</b>	<b>\$377,310</b>	<b>\$374,887</b>	<b>\$379,028</b>	<b>\$387,326</b>	<b>\$395,073</b>
28								
29	<b>Total Operating and Maintenance Expenses</b>	<b>\$474,013</b>	<b>\$413,903</b>	<b>\$563,037</b>	<b>\$573,007</b>	<b>\$584,468</b>	<b>\$598,394</b>	<b>\$611,826</b>
30								
31								
32	<b>Decision Adjustments</b>		<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
33	Escalation Factors using base of 2021 Actual			10%	10%	3%	2%	2%
34	Corporate Services Costs		\$93,474	\$102,822	<b>\$113,104</b>	<b>\$116,497</b>	<b>\$118,827</b>	<b>\$121,204</b>
35	Regional Services Costs		\$55,138	\$60,651	<b>\$66,716</b>	<b>\$68,718</b>	<b>\$70,092</b>	<b>\$71,494</b>
36	Total		<b>\$148,612</b>	<b>\$163,473</b>	<b>\$179,820</b>	<b>\$185,215</b>	<b>\$188,919</b>	<b>\$192,698</b>

**Table 3: Forecast Revenue Requirements for the Utility**

<b>Revenue Requirement</b>	<b>Test Year 2023</b>	<b>Test Year 2024</b>	<b>Test Year 2025</b>	<b>Test Year 2026</b>
Operating and Maintenance Expenses	\$573,007	\$584,468	\$598,394	\$611,826
Depreciation Expense	181,193	182,991	183,958	184,746
Amortization of CIAC	(19,099)	(19,099)	(19,099)	(19,099)
Amortization of Deferred Decommissioning Costs	3,328	3,328	3,328	3,328
Interest on Debt	231,741	223,369	213,347	203,279
Return on Equity	326,752	314,948	300,817	286,621
Income Tax Expense (Recovery)	0	0	157,146	166,899
<b>Revenue Requirement</b>	<b>\$1,296,921</b>	<b>\$1,290,004</b>	<b>\$1,437,892</b>	<b>\$1,437,600</b>
Revenue	\$1,426,613	\$1,535,105	\$1,639,197	\$1,667,616
Surplus (Shortfall)	\$129,692	\$245,101	\$201,305	\$230,016

**Table 4: Revenue Deficiency Deferral Account Balances by Year**

<b>Revenue Deficiency Deferral Account</b>	<b>Test Year 2023</b>	<b>Test Year 2024</b>	<b>Test Year 2025</b>	<b>Test Year 2026</b>
<u>Revenue Deficiency Deferral Account</u>				
Opening Balance	\$1,290,720	\$1,161,028	\$915,927	\$714,622
Revenue Required	1,296,921	1,290,004	1,437,892	1,437,600
Revenue Received	1,426,613	1,535,105	1,639,197	1,667,616
Revenue deficiency (surplus)	(\$129,692)	(\$245,101)	(\$201,305)	(\$230,016)
Ending Balance	\$1,161,028	\$915,927	\$714,622	\$484,606

**Table 5: Rate Base for the Utility**

Rate Base	Test Year 2023	Test Year 2024	Test Year 2025	Test Year 2026
<u>Plant in Service</u>				
Balance at beginning of year	\$8,155,004	\$8,234,904	\$8,274,861	\$8,313,275
Balance at end of year	8,234,904	8,274,861	8,313,275	8,336,750
Mid-Year Plant in Service	8,194,954	8,254,882	8,294,068	8,325,012
<u>Accumulated Depreciation</u>				
Balance at beginning of year	(481,580)	(662,774)	(845,764)	(1,029,722)
Balance at end of year	(662,774)	(845,764)	(1,029,722)	(1,214,468)
Mid-Year Accumulated Depreciation	(572,177)	(754,269)	(937,743)	(1,122,095)
Mid-Year Plant in Service , net of Acc. Depr.	\$7,622,776	\$7,500,613	\$7,356,324	\$7,202,917
<u>Contributions in aid of construction (CIAC)</u>				
Balance at beginning of year	(\$974,434)	(\$974,434)	(\$974,434)	(\$974,434)
Balance at end of year	(974,434)	(974,434)	(974,434)	(974,434)
Mid-Year CIAC	(974,434)	(974,434)	(974,434)	(974,434)
<u>Accumulated Amortization</u>				
Balance at beginning of year	54,114	73,212	92,311	111,410
Balance at end of year	73,212	92,311	111,410	130,509
Mid-Year Accumulated Amortization	63,663	82,762	101,861	120,960
Mid-Year CIAC, net of Acc. Amor.	(\$901,222)	(\$882,123)	(\$863,024)	(\$843,925)
Mid-Year Net Plant in Service	\$6,721,555	\$6,618,490	\$6,493,300	\$6,358,992
Mid-Year Deferral Accounts	1,299,737	1,109,013	882,483	663,494
Working Capital	71,626	73,059	74,799	76,478
<b>Mid-Year Rate Base</b>	<b>\$8,092,918</b>	<b>\$7,800,562</b>	<b>\$7,450,582</b>	<b>\$7,098,965</b>

**Table 6: Capital Structure and Cost of Capital**

<b>Rate Base Financing</b>	<b>Test Year 2023</b>	<b>Test Year 2024</b>	<b>Test Year 2025</b>	<b>Test Year 2026</b>
<b><u>Capital Structure</u></b>				
Debt	57.5%	57.5%	57.5%	57.5%
Equity	42.5%	42.5%	42.5%	42.5%
<b>Total Capital Structure</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<b><u>Cost of Capital</u></b>				
Deemed Interest Rate	4.98%	4.98%	4.98%	4.98%
Return on Equity	9.50%	9.50%	9.50%	9.50%
<b><u>Rate Base Financing</u></b>				
Debt	\$4,653,428	\$4,485,323	\$4,284,085	\$4,081,905
Equity	3,439,490	3,315,239	3,166,497	3,017,060
<b>Rate Base Financing</b>	<b>\$8,092,918</b>	<b>\$7,800,562</b>	<b>\$7,450,582</b>	<b>\$7,098,965</b>
<b><u>Cost of Capital</u></b>				
Interest on Debt	\$231,741	\$223,369	\$213,347	\$203,279
Return on Equity	326,752	314,948	300,817	286,621
Return on Rate Base	\$558,492	\$538,317	\$514,165	\$489,900

**Table 7: Utility Customers and Consumption**

	Test Year	Test Year	Test Year	Test Year
	2023	2024	2025	2026
<b><u>Residential</u></b> <sup>(1)</sup>				
No. of Customers	295	316	333	350
No. of bed units (bu)	2,117	2,207	2,281	2,355
Consumption (m <sup>3</sup> )	26,105	26,943	27,568	28,177
<b><u>Commercial</u></b>				
No. of Customers	37	37	37	37
No. of bed units (bu)	2,383	2,383	2,383	2,383
Consumption (m <sup>3</sup> )	57,595	57,019	56,449	55,884

(1) The number of residential customers excludes Standby residential customers.

(2) The number of bed units represents the annual average.

**Table 8: Rate increase for Test Years 2023, 2024, 2025, and 2026**

	Test Year	Test Year	Test Year	Test Year
	2023	2024	2025	2026
Total Revenue Requirements	\$1,296,921	\$1,290,004	\$1,437,892	\$1,437,600
<b><u>Proposed Tariff Rate Changes</u></b>				
Residential ( <i>Fixed and Metered Charge</i> )	51%	6%	6%	1%
Commercial ( <i>Fixed and Metered Charge</i> )	51%	6%	6%	1%
Target % Recovery of Total Rev. Req.	110%	119%	114%	116%
Target Revenue Requirement (after target % recovery)	\$1,426,613	\$1,535,105	\$1,639,197	\$1,667,616
RDDA Balance (\$)	\$1,161,028	\$915,927	\$714,622	\$484,606



## 5. BILL IMPACTS

The following bill impact show the year-to-year customer bill impacts.

### 5.1 TOTAL CUSTOMER BILL IMPACT

Financial Schedule 13, summarized in Tables 10 and 11 below, present the total bill impact for all of the test years in this August 2023 Amended Application based on residential and commercial customers characterized by the typical number of bed units and customer consumption.

**Table 9: Total Bill Impact for Residential Customers**

Residential Customers <sup>(1), (2)</sup>	Test Year	Test Year	Test Year	Test Year
	2023	2024	2025	2026
Fixed Charge (\$ / bed unit / month)	\$12.94	\$13.67	\$14.54	\$14.70
Metered Rate (\$ / m <sup>3</sup> )	\$7.87	\$8.31	\$8.84	\$8.94
CDA Rider 1 (\$ / m <sup>3</sup> )	--	--	--	--
Typical Annual Bill (\$)	\$1,745	\$1,844	\$1,961	\$1,983
Typical Monthly Bill (\$)	\$145	\$154	\$163	\$165
<b>Total Annual Bill Change (\$)</b>	\$467	\$99	\$117	\$22
<b>Total Annual Bill Change (%)</b>	37%	6%	6%	1%

(1) The typical number of bed units is 7.0 bed units per customer.

(2) The typical consumption is 83.7 cubic metres per year.

**Table 10: Total Bill Impact for Commercial Customers**

Commercial Customers <sup>(1), (2)</sup>	Test Year	Test Year	Test Year	Test Year
	2023	2024	2025	2026
Fixed Charge (\$ / bed unit / month)	\$14.36	\$15.17	\$16.13	\$16.32
Metered Rate (\$ / m <sup>3</sup> )	\$8.24	\$8.71	\$9.26	\$9.37
CDA Rider 1 <sup>(3)</sup> (\$ / m <sup>3</sup> )	--	--	--	--
Typical Annual Bill (\$)	\$27,139	\$28,678	\$30,499	\$30,843
Typical Monthly Bill (\$)	\$2,262	\$2,390	\$2,542	\$2,570
<b>Total Annual Bill Increase (\$)</b>	\$6,366	\$1,539	\$1,821	\$344
<b>Total Annual Bill Increase (%)</b>	31%	6%	6%	1%

(1) The typical number of bed units is 65.9 bed units per customer.

(2) The typical consumption is 1915.1 cubic metres per year for the period.

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**FINANCIAL SCHEDULES**

Schedule 1	Historical Revenue, Customer Count and Usage
Schedule 2	Operating & Maintenance (O&M) Expenses
Schedule 4	Utility Plant in Service (2022 to 2026)
Schedule 5	Capital Cost Allowance (CCA)
Schedule 6	Revenue Requirements
Schedule 7	Rate Base
Schedule 8	Capital Structure and Cost of Capital
Schedule 9	Income Tax
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Schedule 11	Customer Rates
Schedule 12	Consumption Deferral Account (CDA)
Schedule 13	Estimated Customer Bill Impact

**Note:**

Schedule 3 Corporate Services Allocation is not applicable in this Compliance Filing for the Amended Application. See Schedule 2 O&M Expenses for the approved Corporate Services Costs as per the decision adjustments.

**Corix Multi-Utility Services Inc.**  
**Panorama Water Utility**  
**Customer Count, Consumption and Historical Revenue**  
**Schedule 1**

Decision

Line No.		Actual 2020	Actual 2021	Actual 2022	Test Year 2023	Test Year 2024	Test Year 2025	Test Year 2026
1	<b><u>Number of Customers (Average per year)</u></b>							
2	Residential - metered	292	293	294	295	316	333	350
3	Commercial	29	29	29	29	29	29	29
4	Commercial - Irrigation	8	8	8	8	8	8	8
5	<b>Total metered customers</b>	<b>329</b>	<b>330</b>	<b>331</b>	<b>332</b>	<b>353</b>	<b>370</b>	<b>387</b>
6	Residential Standby Customers	29	28	27	26	57	40	23
7	<b>Total Customers</b>	<b>358</b>	<b>358</b>	<b>358</b>	<b>358</b>	<b>410</b>	<b>410</b>	<b>410</b>
8								
9	<b><u>Average Annual Number of bed units (bu)</u></b>							
10	Residential bu	2,068	2,091	2,107	2,117	2,207	2,281	2,355
11	Commercial bu	2,429	2,383	2,383	2,383	2,383	2,383	2,383
12	<b>Total Annual bu</b>	<b>4,497</b>	<b>4,474</b>	<b>4,490</b>	<b>4,500</b>	<b>4,590</b>	<b>4,664</b>	<b>4,738</b>
13								
14	<b><u>Annual Consumption (cu. m)</u></b>							
15	Annual Consumption - Residential	30,351	29,904	26,244	26,105	26,943	27,568	28,177
16	Annual Consumption - Commercial	61,707	54,890	58,177	57,595	57,019	56,449	55,884
17	<b>Total Annual Consumption</b>	<b>92,058</b>	<b>84,794</b>	<b>84,421</b>	<b>83,700</b>	<b>83,962</b>	<b>84,016</b>	<b>84,062</b>
18								
19	<b><u>Sales Revenue</u></b>							
20	Residential - Basic Charge (excl. accruals)	\$76,675	\$165,369	\$216,684	\$328,668	\$362,072	\$397,973	\$415,522
21	Residential - Usage (excl. accruals)	\$57,060	\$119,915	\$136,732	\$205,322	\$223,928	\$243,671	\$251,871
22	<b>Residential Sales Revenue (excl. accruals)</b>	<b>\$133,735</b>	<b>\$285,285</b>	<b>\$353,416</b>	<b>\$533,990</b>	<b>\$586,001</b>	<b>\$641,644</b>	<b>\$667,392</b>
23								
24	Commercial - Basic Charge (excl. accruals)	\$99,971	\$209,323	\$271,948	\$410,544	\$433,827	\$461,373	\$466,580
25	Commercial - Usage (excl. accruals)	\$121,563	\$230,538	\$317,645	\$474,735	\$496,642	\$522,895	\$523,508
26	<b>Commercial Sales Revenue (excl. accruals)</b>	<b>\$221,534</b>	<b>\$439,861</b>	<b>\$589,593</b>	<b>\$885,279</b>	<b>\$930,469</b>	<b>\$984,268</b>	<b>\$990,088</b>
27								
28	Accruals - Residential	(\$1,101)	(\$3,657)	(\$2,249)	\$0.00	\$0.00	\$0.00	\$0.00
29	Accruals - Commercial	(\$3,904)	(\$28,822)	(\$1,301)	\$0.00	\$0.00	\$0.00	\$0.00
30	<b>Total Accruals (see note 1)</b>	<b>(\$5,005)</b>	<b>(\$32,480)</b>	<b>(\$3,549)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
31								

32	<b>Total Sales Revenue (incl. Accruals)</b>	\$350,264	\$692,666	\$939,460	\$1,419,268	\$1,516,470	\$1,625,912	\$1,657,481
33								
34	<b>Other Revenue</b>							
35	Residential - Availability of Service (Rent) Charges	\$7,934	\$6,474	\$8,192	\$7,020	\$12,510	\$9,360	\$6,210
36	Residential Connection Fees	\$2,065	\$1,125	\$225	\$225	\$6,025	\$3,825	\$3,825
37	Other Income	\$436	\$0	\$753	\$100	\$100	\$100	\$100
38	<b>Total Sales Revenue (incl. Other Revenue)</b>	\$360,699	\$700,265	\$948,629	\$1,426,613	\$1,535,105	\$1,639,197	\$1,667,616
39	Replacement Revenue Trust Fund (RRTF) Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	<b>Total Sales Revenue to Corix (excludes Rate Rider)</b>	\$360,699	\$700,265	\$948,629	\$1,426,613	\$1,535,105	\$1,639,197	\$1,667,616

**Corix Multi-Utility Services Inc.  
Panorama Water Utility  
Operating and Maintenance Expenses  
Schedule 2**

**Decision**

Line No.	Actual 2020	Actual 2021	Actual 2022	Test Year 2023	Test Year 2024	Test Year 2025	Test Year 2026
1	<b><u>Cost of Goods Sold</u></b>						
2	\$8,319	\$2,230	\$8,588	\$9,270	\$9,548	\$9,739	\$9,934
3	1,945	3,175	0	0	0	0	0
4	10,211	12,700	0	0	0	0	0
5	5,158	5,742	4,168	4,366	4,497	4,587	4,679
6	132,854	89,279	126,884	136,442	142,056	146,416	150,808
7	52,961	33,805	46,087	48,042	49,339	50,326	51,332
8	<b>\$211,448</b>	<b>\$146,931</b>	<b>\$185,727</b>	<b>\$198,120</b>	<b>\$205,440</b>	<b>\$211,068</b>	<b>\$216,753</b>
9							
10	<b><u>Selling, General and Administration Expenses</u></b>						
11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	9,000	0	0	0	0	0	0
13	16,576	11,135	19,093	22,194	22,860	23,317	23,783
14	3,089	3,450	4,220	5,078	5,230	5,335	5,442
15	30,599	21,183	18,994	22,350	23,021	23,481	23,951
16	0	0	0	0	0	0	0
17	1,232	1,438	2,082	2,129	2,193	2,237	2,281
18	0	0	0	0	0	0	0
19	11,524	8,867	54,662	21,003	21,633	22,065	22,507
20	3,408	3,479	6,940	4,803	4,947	5,046	5,147
21	5,879	4,178	7,031	4,619	4,758	4,853	4,950
22	0	0	0	0	0	0	0
23	0	3,566	1,246	0	0	0	0
24	127,258	148,612	208,019	179,820	185,215	188,919	192,698
25	36,000	53,421	55,023	105,891	109,172	112,073	114,314
26	18,000	7,644	0	7,000	0	0	0
27	<b>\$262,565</b>	<b>\$266,972</b>	<b>\$377,310</b>	<b>\$374,887</b>	<b>\$379,028</b>	<b>\$387,326</b>	<b>\$395,073</b>
28							
29	<b>\$474,013</b>	<b>\$413,903</b>	<b>\$563,037</b>	<b>\$573,007</b>	<b>\$584,468</b>	<b>\$598,394</b>	<b>\$611,826</b>
30							

31						
32	<b><u>Decision Adjustments</u></b>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
33	Escalation Factors using base of 2021 Actual		10%	10%	3%	2%
34	Corporate Services Costs	\$93,474	\$102,822	<b>\$113,104</b>	<b>\$116,497</b>	<b>\$118,827</b>
35	Regional Services Costs	\$55,138	\$60,651	<b>\$66,716</b>	<b>\$68,718</b>	<b>\$70,092</b>
36	Total	<u>\$148,612</u>	<u>\$163,473</u>	<u><b>\$179,820</b></u>	<u><b>\$185,215</b></u>	<u><b>\$188,919</b></u>

Corix Multi-Utility Services Inc.  
Panorama Water Utility  
Schedule 4: Utility Plant in Service  
For the Period Ending December 31, 2022 (Actual)

Decision

Line No.	Account	COST			ACCUMULATED DEPRECIATION			NET BOOK VALUE	
		Balance as at Dec 31, 2021	Additions	Balance as at Dec 31, 2022	Balance as at Dec 31, 2021	Depreciation Provision	Balance as at Dec 31, 2022	Balance as at Dec 31, 2021	Balance as at Dec 31, 2022
1	<b>A. Source of Supply</b>								
2	304.2 Supply-Structures and Improvements	\$416,041		\$416,041	\$14,913	\$8,328	\$23,241	\$401,128	\$392,800
3	307 Supply-Wells and Springs	449,000	50,852	499,852	16,201	11,926	28,127	432,799	471,725
4	309 Supply-Mains	113,421	824	114,245	2,668	1,522	4,190	110,753	110,055
5	339.2 Supply-Other Misc Water Source Plant	25,110		25,110	0	1,004	1,004	25,110	24,106
6									
7	<b>Total Source of Supply</b>	<b>1,003,571</b>	<b>51,676</b>	<b>1,055,247</b>	<b>33,782</b>	<b>22,780</b>	<b>56,562</b>	<b>969,789</b>	<b>998,686</b>
8									
9	<b>B. Pumping Plant</b>								
10	311 Pumping Equipment	107,485		107,485	7,709	4,307	12,016	99,776	95,469
11									
12	<b>Total Pumping Plant</b>	<b>107,485</b>	<b>0</b>	<b>107,485</b>	<b>7,709</b>	<b>4,307</b>	<b>12,016</b>	<b>99,776</b>	<b>95,469</b>
13									
14	<b>C. Water Treatment Plant</b>								
15	304.3 WTP-Structures and Improvements	1,886,627		1,886,627	67,832	37,760	105,593	1,818,795	1,781,034
16	320 WTP-Treatment Equipment	217,410	3,416	220,826	15,429	8,825	24,254	201,980	196,572
17	339.3 WTP-Other Misc. Treatment Plant	135,773		135,773	9,789	5,438	15,227	125,984	120,546
18									
19	<b>Total Water Treatment Plant</b>	<b>2,239,810</b>	<b>3,416</b>	<b>2,243,226</b>	<b>93,051</b>	<b>52,023</b>	<b>145,074</b>	<b>2,146,759</b>	<b>2,098,152</b>
20									
21	<b>D. Transmission and Distribution Plant</b>								
22	331 TD-Mains	932,580	450	933,029	22,210	12,445	34,655	910,370	898,374
23	333 TD-Services	239,331	31,563	270,894	4,620	4,893	9,513	234,711	261,380
24	334 Meters and Meter Installations	0	8,215	8,215	0	27	27	0	8,187
25	330 TD-Distribution Reservoirs	2,342,809	0	2,342,809	84,440	46,887	131,326	2,258,369	2,211,483
26	339.4 TD-Other Misc T&D Plant	87,905		87,905	6,446	3,516	9,963	81,459	77,942
27									
28	<b>Total Water Treatment Plant</b>	<b>3,602,625</b>	<b>40,227</b>	<b>3,642,852</b>	<b>117,716</b>	<b>67,768</b>	<b>185,485</b>	<b>3,484,909</b>	<b>3,457,367</b>
29									
30	<b>E. General Plant</b>								
31	304.5 GP-Structures and Improvements	985,678	869	986,547	35,763	19,732	55,495	949,916	931,052
32	346.1 GP-Comm Equip SCADA	92,264	27,382	119,646	16,163	10,786	26,948	76,101	92,697
33									
34	<b>Total Water Treatment Plant</b>	<b>1,077,942</b>	<b>28,251</b>	<b>1,106,193</b>	<b>51,925</b>	<b>30,518</b>	<b>82,443</b>	<b>1,026,017</b>	<b>1,023,750</b>
35									
36									
37	<b>TOTAL PLANT</b>	<b>\$8,031,434</b>	<b>\$123,570</b>	<b>\$8,155,004</b>	<b>\$304,184</b>	<b>\$177,396</b>	<b>\$481,580</b>	<b>\$7,727,249</b>	<b>\$7,673,423</b>
38									
39									
40	<b>Contributions in Aid of Construction</b>								
41	271.1 CIAC	(\$974,434)		(\$974,434)	(\$35,015)	(\$19,099)	(\$54,114)	(\$939,419)	(\$920,320)
42									
43	<b>TOTAL CIAC</b>	<b>(\$974,434)</b>	<b>\$0</b>	<b>(\$974,434)</b>	<b>(\$35,015)</b>	<b>(\$19,099)</b>	<b>(\$54,114)</b>	<b>(\$939,419)</b>	<b>(\$920,320)</b>
44									
45									
46	<b>TOTAL NET PLANT</b>	<b>\$7,057,000</b>	<b>\$123,570</b>	<b>\$7,180,570</b>	<b>\$269,169</b>	<b>\$158,297</b>	<b>\$427,467</b>	<b>\$6,787,830</b>	<b>\$6,753,103</b>

Corix Multi-Utility Services Inc.  
Panorama Water Utility  
Schedule 4: Utility Plant in Service  
For the Period Ending December 31, 2023 (Test Year)

Decision

Line No.	Account	COST			ACCUMULATED DEPRECIATION			NET BOOK VALUE	
		Balance as at Dec 31, 2022	Additions	Balance as at Dec 31, 2023	Balance as at Dec 31, 2022	Depreciation Provision	Balance as at Dec 31, 2023	Balance as at Dec 31, 2022	Balance as at Dec 31, 2023
1	<b>A. Source of Supply</b>								
2	304.2 Supply-Structures and Improvements	\$416,041		\$416,041	\$23,241	\$8,321	\$31,562	\$392,800	\$384,479
3	307 Supply-Wells and Springs	499,852		499,852	28,127	12,496	40,623	471,725	459,229
4	309 Supply-Mains	114,245		114,245	4,190	1,523	5,713	110,055	108,532
5	339.2 Supply-Other Misc Water Source Plant	25,110		25,110	1,004	1,004	2,009	24,106	23,101
6									
7	<b>Total Source of Supply</b>	<b>1,055,247</b>	<b>0</b>	<b>1,055,247</b>	<b>56,562</b>	<b>23,345</b>	<b>79,907</b>	<b>998,686</b>	<b>975,341</b>
8									
9	<b>B. Pumping Plant</b>								
10	311 Pumping Equipment	107,485		107,485	12,016	4,299	16,316	95,469	91,169
11									
12	<b>Total Pumping Plant</b>	<b>107,485</b>	<b>0</b>	<b>107,485</b>	<b>12,016</b>	<b>4,299</b>	<b>16,316</b>	<b>95,469</b>	<b>91,169</b>
13									
14	<b>C. Water Treatment Plant</b>								
15	304.3 WTP-Structures and Improvements	1,886,627		1,886,627	105,593	37,733	143,325	1,781,034	1,743,302
16	320 WTP-Treatment Equipment	220,826		220,826	24,254	8,833	33,087	196,572	187,739
17	339.3 WTP-Other Misc. Treatment Plant	135,773		135,773	15,227	5,431	20,658	120,546	115,115
18									
19	<b>Total Water Treatment Plant</b>	<b>2,243,226</b>	<b>0</b>	<b>2,243,226</b>	<b>145,074</b>	<b>51,997</b>	<b>197,071</b>	<b>2,098,152</b>	<b>2,046,156</b>
20									
21	<b>D. Transmission and Distribution Plant</b>								
22	331 TD-Mains	933,029		933,029	34,655	12,440	47,095	898,374	885,934
23	333 TD-Services	270,894	30,000	300,894	9,513	5,718	15,231	261,380	285,662
24	334 Meters and Meter Installations	8,215	21,900	30,115	27	767	794	8,187	29,321
25	330 TD-Distribution Reservoirs	2,342,809		2,342,809	131,326	46,856	178,183	2,211,483	2,164,626
26	339.4 TD-Other Misc T&D Plant	87,905	28,000	115,905	9,963	4,076	14,039	77,942	101,866
27									
28	<b>Total Water Treatment Plant</b>	<b>3,642,852</b>	<b>79,900</b>	<b>3,722,752</b>	<b>185,485</b>	<b>69,857</b>	<b>255,342</b>	<b>3,457,367</b>	<b>3,467,410</b>
29									
30	<b>E. General Plant</b>								
31	304.5 GP-Structures and Improvements	986,547		986,547	55,495	19,731	75,226	931,052	911,321
32	346.1 GP-Comm Equip SCADA	119,646		119,646	26,948	11,965	38,913	92,697	80,733
33									
34	<b>Total Water Treatment Plant</b>	<b>1,106,193</b>	<b>0</b>	<b>1,106,193</b>	<b>82,443</b>	<b>31,696</b>	<b>114,139</b>	<b>1,023,750</b>	<b>992,054</b>
35									
36									
37	<b>TOTAL PLANT</b>	<b>\$8,155,004</b>	<b>\$79,900</b>	<b>\$8,234,904</b>	<b>\$481,580</b>	<b>\$181,193</b>	<b>\$662,774</b>	<b>\$7,673,423</b>	<b>\$7,572,130</b>
38									
39									
40	<b>Contributions in Aid of Construction</b>								
41	271.1 CIAC	(\$974,434)		(\$974,434)	(\$54,114)	(\$19,099)	(\$73,212)	(\$920,320)	(\$901,222)
42									
43	<b>TOTAL CIAC</b>	<b>(\$974,434)</b>	<b>\$0</b>	<b>(\$974,434)</b>	<b>(\$54,114)</b>	<b>(\$19,099)</b>	<b>(\$73,212)</b>	<b>(\$920,320)</b>	<b>(\$901,222)</b>
44									
45									
46	<b>TOTAL NET PLANT</b>	<b>\$7,180,570</b>	<b>\$79,900</b>	<b>\$7,260,470</b>	<b>\$427,467</b>	<b>\$162,095</b>	<b>\$589,561</b>	<b>\$6,753,103</b>	<b>\$6,670,908</b>



Corix Multi-Utility Services Inc.  
Panorama Water Utility  
Schedule 4: Utility Plant in Service  
For the Period Ending December 31, 2024 (Test Year)

Decision

Line No.	Account	COST			ACCUMULATED DEPRECIATION			NET BOOK VALUE	
		Balance as at Dec 31, 2023	Additions	Balance as at Dec 31, 2024	Balance as at Dec 31, 2023	Depreciation Provision	Balance as at Dec 31, 2024	Balance as at Dec 31, 2023	Balance as at Dec 31, 2024
1	<b>A. Source of Supply</b>								
2	304.2 Supply-Structures and Improvements	\$416,041		\$416,041	\$31,562	\$8,321	\$39,883	\$384,479	\$376,158
3	307 Supply-Wells and Springs	499,852		499,852	40,623	12,496	53,119	459,229	446,732
4	309 Supply-Mains	114,245		114,245	5,713	1,523	7,236	108,532	107,008
5	339.2 Supply-Other Misc Water Source Plant	25,110		25,110	2,009	1,004	3,013	23,101	22,097
6									
7	<b>Total Source of Supply</b>	<b>1,055,247</b>	<b>0</b>	<b>1,055,247</b>	<b>79,907</b>	<b>23,345</b>	<b>103,251</b>	<b>975,341</b>	<b>951,996</b>
8									
9	<b>B. Pumping Plant</b>								
10	311 Pumping Equipment	107,485		107,485	16,316	4,299	20,615	91,169	86,870
11									
12	<b>Total Pumping Plant</b>	<b>107,485</b>	<b>0</b>	<b>107,485</b>	<b>16,316</b>	<b>4,299</b>	<b>20,615</b>	<b>91,169</b>	<b>86,870</b>
13									
14	<b>C. Water Treatment Plant</b>								
15	304.3 WTP-Structures and Improvements	1,886,627		1,886,627	143,325	37,733	181,058	1,743,302	1,705,569
16	320 WTP-Treatment Equipment	220,826	0	220,826	33,087	8,833	41,920	187,739	178,906
17	339.3 WTP-Other Misc. Treatment Plant	135,773		135,773	20,658	5,431	26,089	115,115	109,684
18									
19	<b>Total Water Treatment Plant</b>	<b>2,243,226</b>	<b>0</b>	<b>2,243,226</b>	<b>197,071</b>	<b>51,997</b>	<b>249,067</b>	<b>2,046,156</b>	<b>1,994,159</b>
20									
21	<b>D. Transmission and Distribution Plant</b>								
22	331 TD-Mains	933,029		933,029	47,095	12,440	59,536	885,934	873,494
23	333 TD-Services	300,894	30,000	330,894	15,231	6,318	21,549	285,662	309,344
24	334 Meters and Meter Installations	30,115	9,957	40,072	794	1,404	2,198	29,321	37,874
25	330 TD-Distribution Reservoirs	2,342,809		2,342,809	178,183	46,856	225,039	2,164,626	2,117,770
26	339.4 TD-Other Misc T&D Plant	115,905		115,905	14,039	4,636	18,675	101,866	97,230
27									
28	<b>Total Water Treatment Plant</b>	<b>3,722,752</b>	<b>39,957</b>	<b>3,762,709</b>	<b>255,342</b>	<b>71,654</b>	<b>326,996</b>	<b>3,467,410</b>	<b>3,435,712</b>
29									
30	<b>E. General Plant</b>								
31	304.5 GP-Structures and Improvements	986,547		986,547	75,226	19,731	94,957	911,321	891,591
32	346.1 GP-Comm Equip SCADA	119,646		119,646	38,913	11,965	50,877	80,733	68,768
33									
34	<b>Total Water Treatment Plant</b>	<b>1,106,193</b>	<b>0</b>	<b>1,106,193</b>	<b>114,139</b>	<b>31,696</b>	<b>145,834</b>	<b>992,054</b>	<b>960,359</b>
35									
36									
37	<b>TOTAL PLANT</b>	<b>\$8,234,904</b>	<b>\$39,957</b>	<b>\$8,274,861</b>	<b>\$662,774</b>	<b>\$182,991</b>	<b>\$845,764</b>	<b>\$7,572,130</b>	<b>\$7,429,096</b>
38									
39									
40	<b>Contributions in Aid of Construction</b>								
41	271.1 CIAC	(\$974,434)		(\$974,434)	(\$73,212)	(\$19,099)	(\$92,311)	(\$901,222)	(\$882,123)
42									
43	<b>TOTAL CIAC</b>	<b>(\$974,434)</b>	<b>\$0</b>	<b>(\$974,434)</b>	<b>(\$73,212)</b>	<b>(\$19,099)</b>	<b>(\$92,311)</b>	<b>(\$901,222)</b>	<b>(\$882,123)</b>
44									
45									
46	<b>TOTAL NET PLANT</b>	<b>\$7,260,470</b>	<b>\$39,957</b>	<b>\$7,300,427</b>	<b>\$589,561</b>	<b>\$163,892</b>	<b>\$753,453</b>	<b>\$6,670,908</b>	<b>\$6,546,974</b>

Corix Multi-Utility Services Inc.  
Panorama Water Utility  
Schedule 4: Utility Plant in Service  
For the Period Ending December 31, 2025 (Test Year)

Decision

Line No.	Account	COST			ACCUMULATED DEPRECIATION			NET BOOK VALUE	
		Balance as at Dec 31, 2024	Additions	Balance as at Dec 31, 2025	Balance as at Dec 31, 2024	Depreciation Provision	Balance as at Dec 31, 2025	Balance as at Dec 31, 2024	Balance as at Dec 31, 2025
1	<b>A. Source of Supply</b>								
2	304.2 Supply-Structures and Improvements	\$416,041		\$416,041	\$39,883	\$8,321	\$48,203	\$376,158	\$367,838
3	307 Supply-Wells and Springs	499,852		499,852	53,119	12,496	65,616	446,732	434,236
4	309 Supply-Mains	114,245		114,245	7,236	1,523	8,760	107,008	105,485
5	339.2 Supply-Other Misc Water Source Plant	25,110		25,110	3,013	1,004	4,018	22,097	21,092
6									
7	<b>Total Source of Supply</b>	<b>1,055,247</b>	<b>0</b>	<b>1,055,247</b>	<b>103,251</b>	<b>23,345</b>	<b>126,596</b>	<b>951,996</b>	<b>928,651</b>
8									
9	<b>B. Pumping Plant</b>								
10	311 Pumping Equipment	107,485		107,485	20,615	4,299	24,914	86,870	82,571
11									
12	<b>Total Pumping Plant</b>	<b>107,485</b>	<b>0</b>	<b>107,485</b>	<b>20,615</b>	<b>4,299</b>	<b>24,914</b>	<b>86,870</b>	<b>82,571</b>
13									
14	<b>C. Water Treatment Plant</b>								
15	304.3 WTP-Structures and Improvements	1,886,627		1,886,627	181,058	37,733	218,790	1,705,569	1,667,837
16	320 WTP-Treatment Equipment	220,826	0	220,826	41,920	8,833	50,753	178,906	170,073
17	339.3 WTP-Other Misc. Treatment Plant	135,773		135,773	26,089	5,431	31,520	109,684	104,253
18									
19	<b>Total Water Treatment Plant</b>	<b>2,243,226</b>	<b>0</b>	<b>2,243,226</b>	<b>249,067</b>	<b>51,997</b>	<b>301,064</b>	<b>1,994,159</b>	<b>1,942,163</b>
20									
21	<b>D. Transmission and Distribution Plant</b>								
22	331 TD-Mains	933,029		933,029	59,536	12,440	71,976	873,494	861,053
23	333 TD-Services	330,894	30,000	360,894	21,549	6,918	28,467	309,344	332,427
24	334 Meters and Meter Installations	40,072	8,414	48,486	2,198	1,771	3,969	37,874	44,517
25	330 TD-Distribution Reservoirs	2,342,809		2,342,809	225,039	46,856	271,895	2,117,770	2,070,914
26	339.4 TD-Other Misc T&D Plant	115,905		115,905	18,675	4,636	23,311	97,230	92,594
27									
28	<b>Total Water Treatment Plant</b>	<b>3,762,709</b>	<b>38,414</b>	<b>3,801,123</b>	<b>326,996</b>	<b>72,622</b>	<b>399,618</b>	<b>3,435,712</b>	<b>3,401,504</b>
29									
30	<b>E. General Plant</b>								
31	304.5 GP-Structures and Improvements	986,547		986,547	94,957	19,731	114,688	891,591	871,860
32	346.1 GP-Comm Equip SCADA	119,646		119,646	50,877	11,965	62,842	68,768	56,804
33									
34	<b>Total Water Treatment Plant</b>	<b>1,106,193</b>	<b>0</b>	<b>1,106,193</b>	<b>145,834</b>	<b>31,696</b>	<b>177,530</b>	<b>960,359</b>	<b>928,663</b>
35									
36									
37	<b>TOTAL PLANT</b>	<b>\$8,274,861</b>	<b>\$38,414</b>	<b>\$8,313,275</b>	<b>\$845,764</b>	<b>\$183,958</b>	<b>\$1,029,722</b>	<b>\$7,429,096</b>	<b>\$7,283,552</b>
38									
39									
40	<b>Contributions in Aid of Construction</b>								
41	271.1 CIAC	(\$974,434)		(\$974,434)	(\$92,311)	(\$19,099)	(\$111,410)	(\$882,123)	(\$863,024)
42									
43	<b>TOTAL CIAC</b>	<b>(\$974,434)</b>	<b>\$0</b>	<b>(\$974,434)</b>	<b>(\$92,311)</b>	<b>(\$19,099)</b>	<b>(\$111,410)</b>	<b>(\$882,123)</b>	<b>(\$863,024)</b>
44									
45									
46	<b>TOTAL NET PLANT</b>	<b>\$7,300,427</b>	<b>\$38,414</b>	<b>\$7,338,841</b>	<b>\$753,453</b>	<b>\$164,859</b>	<b>\$918,312</b>	<b>\$6,546,974</b>	<b>\$6,420,528</b>

Corix Multi-Utility Services Inc.  
Panorama Water Utility  
Schedule 4: Utility Plant in Service  
For the Period Ending December 31, 2026 (Test Year)

Decision

Line No.	Account	COST			ACCUMULATED DEPRECIATION			NET BOOK VALUE	
		Balance as at Dec 31, 2025	Additions	Balance as at Dec 31, 2026	Balance as at Dec 31, 2025	Depreciation Provision	Balance as at Dec 31, 2026	Balance as at Dec 31, 2025	Balance as at Dec 31, 2026
1	<b>A. Source of Supply</b>								
2	304.2 Supply-Structures and Improvements	\$416,041		\$416,041	\$48,203	\$8,321	\$56,524	\$367,838	\$359,517
3	307 Supply-Wells and Springs	499,852		499,852	65,616	12,496	78,112	434,236	421,740
4	309 Supply-Mains	114,245		114,245	8,760	1,523	10,283	105,485	103,962
5	339.2 Supply-Other Misc Water Source Plant	25,110		25,110	4,018	1,004	5,022	21,092	20,088
6									
7	<b>Total Source of Supply</b>	<b>1,055,247</b>	<b>0</b>	<b>1,055,247</b>	<b>126,596</b>	<b>23,345</b>	<b>149,941</b>	<b>928,651</b>	<b>905,306</b>
8									
9	<b>B. Pumping Plant</b>								
10	311 Pumping Equipment	107,485		107,485	24,914	4,299	29,214	82,571	78,271
11									
12	<b>Total Pumping Plant</b>	<b>107,485</b>	<b>0</b>	<b>107,485</b>	<b>24,914</b>	<b>4,299</b>	<b>29,214</b>	<b>82,571</b>	<b>78,271</b>
13									
14	<b>C. Water Treatment Plant</b>								
15	304.3 WTP-Structures and Improvements	1,886,627		1,886,627	218,790	37,733	256,523	1,667,837	1,630,104
16	320 WTP-Treatment Equipment	220,826		220,826	50,753	8,833	59,586	170,073	161,240
17	339.3 WTP-Other Misc. Treatment Plant	135,773		135,773	31,520	5,431	36,951	104,253	98,822
18									
19	<b>Total Water Treatment Plant</b>	<b>2,243,226</b>	<b>0</b>	<b>2,243,226</b>	<b>301,064</b>	<b>51,997</b>	<b>353,060</b>	<b>1,942,163</b>	<b>1,890,166</b>
20									
21	<b>D. Transmission and Distribution Plant</b>								
22	331 TD-Mains	933,029		933,029	71,976	12,440	84,417	861,053	848,613
23	333 TD-Services	360,894	15,000	375,894	28,467	7,368	35,835	332,427	340,059
24	334 Meters and Meter Installations	48,486	8,475	56,961	3,969	2,109	6,078	44,517	50,883
25	330 TD-Distribution Reservoirs	2,342,809		2,342,809	271,895	46,856	318,751	2,070,914	2,024,058
26	339.4 TD-Other Misc T&D Plant	115,905		115,905	23,311	4,636	27,947	92,594	87,958
27									
28	<b>Total Water Treatment Plant</b>	<b>3,801,123</b>	<b>23,475</b>	<b>3,824,598</b>	<b>399,618</b>	<b>73,410</b>	<b>473,028</b>	<b>3,401,504</b>	<b>3,351,570</b>
29									
30	<b>E. General Plant</b>								
31	304.5 GP-Structures and Improvements	986,547		986,547	114,688	19,731	134,418	871,860	852,129
32	346.1 GP-Comm Equip SCADA	119,646		119,646	62,842	11,965	74,807	56,804	44,839
33									
34	<b>Total Water Treatment Plant</b>	<b>1,106,193</b>	<b>0</b>	<b>1,106,193</b>	<b>177,530</b>	<b>31,696</b>	<b>209,225</b>	<b>928,663</b>	<b>896,968</b>
35									
36									
37	<b>TOTAL PLANT</b>	<b>\$8,313,275</b>	<b>\$23,475</b>	<b>\$8,336,750</b>	<b>\$1,029,722</b>	<b>\$184,746</b>	<b>\$1,214,468</b>	<b>\$7,283,552</b>	<b>\$7,122,281</b>
38									
39									
40	<b>Contributions in Aid of Construction</b>								
41	271.1 CIAC	(\$974,434)		(\$974,434)	(\$111,410)	(\$19,099)	(\$130,509)	(\$863,024)	(\$843,925)
42									
43	<b>TOTAL CIAC</b>	<b>(\$974,434)</b>	<b>\$0</b>	<b>(\$974,434)</b>	<b>(\$111,410)</b>	<b>(\$19,099)</b>	<b>(\$130,509)</b>	<b>(\$863,024)</b>	<b>(\$843,925)</b>
44									
45									
46	<b>TOTAL NET PLANT</b>	<b>\$7,338,841</b>	<b>\$23,475</b>	<b>\$7,362,316</b>	<b>\$918,312</b>	<b>\$165,647</b>	<b>\$1,083,959</b>	<b>\$6,420,528</b>	<b>\$6,278,357</b>

Corix Multi-Utility Services Inc.  
Panorama Water Utility  
Capital Cost Allowance (CCA)  
Schedule 5

Decision

Line No.	Capital Cost Allowance		Actual 2020	Actual 2021	Actual 2022	Test Year 2023	Test Year 2024	Test Year 2025	Test Year 2026
1									
2	<b>UCC Pools</b>								
3	<b>Additions</b>								
4	Class 1	4%	\$6,879,479	\$95,459	\$96,188	\$79,900	\$39,957	\$38,414	\$23,475
5	Class 8	20%	0	0	0	0	0	0	0
6	Class 10.1	30%	0	0	0	0	0	0	0
7	Class 14	5%	0	0	0	0	0	0	0
8	Class 14.1	5%	0	0	0	0	0	0	0
9	Class 50	55%	82,061	0	27,382	0	0	0	0
10	Subtotal		<u>\$6,961,540</u>	<u>\$95,459</u>	<u>\$123,570</u>	<u>\$79,900</u>	<u>\$39,957</u>	<u>\$38,414</u>	<u>\$23,475</u>
11									
12	<b>CCA Deductions</b>								
13	Class 1	4%	\$137,590	\$271,585	\$264,554	\$257,494	\$249,591	\$241,175	\$232,766
14	Class 8	20%	\$0	0	0	0	0	0	0
15	Class 10.1	30%	\$0	0	0	0	0	0	0
16	Class 14	5%	\$0	0	0	0	0	0	0
17	Class 14.1	5%	\$0	0	0	0	0	0	0
18	Class 50	55%	\$22,567	32,722	22,255	17,545	7,895	3,553	1,599
19	Subtotal		<u>\$160,156</u>	<u>\$304,307</u>	<u>\$286,809</u>	<u>\$275,039</u>	<u>\$257,486</u>	<u>\$244,728</u>	<u>\$234,365</u>
20									
21	<b>UCC Balance</b>								
22	Class 1	4%	\$6,741,889	\$6,565,764	\$6,397,398	\$6,219,804	\$6,010,170	\$5,807,409	\$5,598,118
23	Class 8	20%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Class 10.1	30%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Class 14	5%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Class 14.1	5%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Class 50	55%	\$59,494	\$26,772	\$31,899	\$14,355	\$6,460	\$2,907	\$1,308
28	Subtotal		<u>\$6,801,384</u>	<u>\$6,592,536</u>	<u>\$6,429,297</u>	<u>\$6,234,159</u>	<u>\$6,016,629</u>	<u>\$5,810,315</u>	<u>\$5,599,426</u>

**Corix Multi-Utility Services Inc.  
Panorama Water Utility  
Revenue Requirements and Revenue Deficiency Deferral Account  
Schedule 6**

**Decision**

Line No.	Revenue Requirement	Actual 2020	Actual 2021	Actual 2022	Test Year 2023	Test Year 2024	Test Year 2025	Test Year 2026
1	Operating and Maintenance Expenses	\$474,013	\$413,903	\$563,037	\$573,007	\$584,468	\$598,394	\$611,826
2	Depreciation Expense	132,131	172,053	177,396	181,193	182,991	183,958	184,746
3	Amortization of CIAC	(15,916)	(19,099)	(19,099)	(19,099)	(19,099)	(19,099)	(19,099)
4	Amortization of Deferred Decommissioning Costs	1,305	3,131	3,230	3,328	3,328	3,328	3,328
5	Interest on Debt	109,782	139,342	238,542	231,741	223,369	213,347	203,279
6	Return on Equity	239,397	310,610	322,733	326,752	314,948	300,817	286,621
7	Income Tax Expense (Recovery)	0	0	0	0	0	157,146	166,899
8	<b>Revenue Requirement</b>	<b>\$940,712</b>	<b>\$1,019,940</b>	<b>\$1,285,839</b>	<b>\$1,296,921</b>	<b>\$1,290,004</b>	<b>\$1,437,892</b>	<b>\$1,437,600</b>
9	Revenue	\$360,699	\$700,265	\$948,629	\$1,426,613	\$1,535,105	\$1,639,197	\$1,667,616
10	Surplus (Shortfall)	(\$580,013)	(\$319,675)	(\$337,211)	\$129,692	\$245,101	\$201,305	\$230,016
11								
12								
13	<b>Revenue Deficiency Deferral Account</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Test Year 2023</b>	<b>Test Year 2024</b>	<b>Test Year 2025</b>	<b>Test Year 2026</b>
14								
15	<u>Revenue Deficiency Deferral Account</u>							
16	Opening Balance	\$0	\$580,013	\$899,688	\$1,290,720	\$1,161,028	\$915,927	\$714,622
17	Revenue Required	940,712	1,019,940	1,285,839	1,296,921	1,290,004	1,437,892	1,437,600
18	Revenue Received	360,699	700,265	948,629	1,426,613	1,535,105	1,639,197	1,667,616
19	Revenue deficiency (surplus)	\$580,013	\$319,675	\$337,211	(\$129,692)	(\$245,101)	(\$201,305)	(\$230,016)
20								
21	Ending Balance	\$580,013	\$899,688	\$1,236,899	\$1,161,028	\$915,927	\$714,622	\$484,606
22								

Corix Multi-Utility Services Inc.  
Panorama Water Utility  
Rate Base  
Schedule 7

Decision

Line No.	Rate Base	Actual 2020	Actual 2021	Actual 2022	Test Year 2023	Test Year 2024	Test Year 2025	Test Year 2026
1	<u>Plant in Service</u>							
2	Balance at beginning of year	\$7,561,749	7,935,974	\$8,031,434	\$8,155,004	\$8,234,904	\$8,274,861	\$8,313,275
3	Balance at end of year	7,935,974	8,031,434	8,155,004	8,234,904	8,274,861	8,313,275	8,336,750
4	Mid-Year Plant in Service	6,457,385	7,983,704	8,093,219	8,194,954	8,254,882	8,294,068	8,325,012
5								
6	<u>Accumulated Depreciation</u>							
7	Balance at beginning of year	0	(132,131)	(304,184)	(481,580)	(662,774)	(845,764)	(1,029,722)
8	Balance at end of year	(132,131)	(304,184)	(481,580)	(662,774)	(845,764)	(1,029,722)	(1,214,468)
9	Mid-Year Accumulated Depreciation	(55,055)	(218,158)	(392,882)	(572,177)	(754,269)	(937,743)	(1,122,095)
10	Mid-Year Plant in Service , net of Acc. Depr.	\$6,402,330	\$7,765,546	\$7,700,336	\$7,622,776	\$7,500,613	\$7,356,324	\$7,202,917
11								
12	<u>Contributions in aid of construction (CIAC)</u>							
13	Balance at beginning of year	(\$974,434)	(\$974,434)	(\$974,434)	(\$974,434)	(\$974,434)	(\$974,434)	(\$974,434)
14	Balance at end of year	(974,434)	(974,434)	(974,434)	(974,434)	(974,434)	(974,434)	(974,434)
15	Mid-Year CIAC	(812,028)	(974,434)	(974,434)	(974,434)	(974,434)	(974,434)	(974,434)
16								
17	<u>Accumulated Amortization</u>							
18	Balance at beginning of year	0	15,916	35,015	54,114	73,212	92,311	111,410
19	Balance at end of year	15,916	35,015	54,114	73,212	92,311	111,410	130,509
20	Mid-Year Accumulated Amortization	6,632	25,465	44,564	63,663	82,762	101,861	120,960
21	Mid-Year CIAC, net of Acc. Amor.	(\$796,113)	(\$939,419)	(\$920,320)	(\$901,222)	(\$882,123)	(\$863,024)	(\$843,925)
22								
23	Mid-Year Net Plant in Service	5,606,217	\$6,826,127	\$6,780,016	\$6,721,555	\$6,618,490	\$6,493,300	\$6,358,992
24	Mid-Year Deferral Accounts	273,748	815,268	1,142,983	1,299,737	1,109,013	882,483	663,494
25	Working Capital	49,376	51,738	70,380	71,626	73,059	74,799	76,478
26	<b>Mid-Year Rate Base</b>	<b>\$5,929,342</b>	<b>\$7,693,132</b>	<b>\$7,993,378</b>	<b>\$8,092,918</b>	<b>\$7,800,562</b>	<b>\$7,450,582</b>	<b>\$7,098,965</b>

Corix Multi-Utility Services Inc.  
Panorama Water Utility  
Capital Structure and Cost of Capital  
Schedule 8

Decision

Line No.	Rate Base Financing	Actual 2020	Actual 2021	Actual 2022	Test Year 2023	Test Year 2024	Test Year 2025	Test Year 2026
1	<b>Capital Structure</b>							
2	Debt	57.5%	57.5%	57.5%	57.5%	57.5%	57.5%	57.5%
3	Equity	42.5%	42.5%	42.5%	42.5%	42.5%	42.5%	42.5%
4	Total Capital Structure	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
5								
6	<b>Cost of Capital</b>							
7	Deemed Interest Rate	3.22%	3.15%	5.19%	4.98%	4.98%	4.98%	4.98%
8	Return on Equity	9.50%	9.50%	9.50%	9.50%	9.50%	9.50%	9.50%
9								
10								
11	<b>Rate Base Financing</b>							
12	Debt	\$3,409,372	\$4,423,551	\$4,596,193	\$4,653,428	\$4,485,323	\$4,284,085	\$4,081,905
13	Equity	2,519,970	3,269,581	3,397,186	3,439,490	3,315,239	3,166,497	3,017,060
14	Rate Base Financing	\$5,929,342	\$7,693,132	\$7,993,378	\$8,092,918	\$7,800,562	\$7,450,582	\$7,098,965
15								
16	<b>Cost of Capital</b>							
17	Interest on Debt	\$109,782	\$139,342	\$238,542	\$231,741	\$223,369	\$213,347	\$203,279
18	Return on Equity	239,397	310,610	322,733	326,752	314,948	300,817	286,621
19	Return on Rate Base	\$349,179	\$449,952	\$561,275	\$558,492	\$538,317	\$514,165	\$489,900

Corix Multi-Utility Services Inc.  
Panorama Water Utility  
Income Tax  
Schedule 9

Decision

Line No.	Income Tax	Actual 2020	Actual 2021	Actual 2022	Test Year 2023	Test Year 2024	Test Year 2025	Test Year 2026
1								
2	Revenue	\$360,699	\$700,265	\$948,629	\$1,426,613	\$1,535,105	\$1,639,197	\$1,667,616
3	Rate Rider 1 Revenue (CDA)	106,917	96,867	125,666	0	0	0	0
4	Operating and Maintenance Expenses	(474,013)	(413,903)	(563,037)	(573,007)	(584,468)	(598,394)	(611,826)
5	Decommissioning Expense	(78,287)	0	(4,906)	0	0	0	0
6	Interest on Debt	(109,782)	(139,342)	(238,542)	(231,741)	(223,369)	(213,347)	(203,279)
7	CCA	(160,156)	(304,307)	(286,809)	(275,039)	(257,486)	(244,728)	(234,365)
8	Taxable income before LCF	(\$354,623)	(\$60,419)	(\$18,999)	\$346,827	\$469,782	\$582,727	\$618,146
9	Tax Loss Carryforward (Utilized)	354,623	60,419	18,999	(346,827)	(469,782)	(704)	0
10	Taxable Income	\$0	\$0	\$0	\$0	(\$0)	\$582,023	\$618,146
11	Tax Rate	27%	27%	27%	27%	27%	27%	27%
12	<b>Current Income Tax</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$157,146</b>	<b>\$166,899</b>
13								
14	<u>Tax Loss Carryforward (LCF)</u>							
15	Opening Balance	\$383,272	\$737,895	\$798,314	\$817,313	\$470,486	\$704	\$0
16	Additions	354,623	60,419	18,999	0	0	0	0
17	Losses Utilized	0	0	0	(346,827)	(469,782)	(704)	0
18	Closing Balance	\$737,895	\$798,314	\$817,313	\$470,486	\$704	\$0	\$0



Corix Multi-Utility Services Inc.  
Panorama Water Utility  
Continuity of Deferred Charges  
Schedule 10

Decision

Line No.	Deferral Accounts	Actual 2020	Actual 2021	Actual 2022	Test Year 2023	Test Year 2024	Test Year 2025	Test Year 2026
1								
2	<b>Total Mid-Year Deferred Charges in Rate Base</b>	<b>\$273,748</b>	<b>\$815,268</b>	<b>\$1,142,983</b>	<b>\$1,299,737</b>	<b>\$1,109,013</b>	<b>\$882,483</b>	<b>\$663,494</b>
3								
4								
5	<b><u>Revenue Deficiency Deferral Account</u></b>							
6	Opening Balance	\$0	\$580,013	\$899,688	\$1,236,899	\$1,161,028	\$915,927	\$714,622
7	Transfer of Consumption Deferral Account				\$53,821			
8	Adjusted Opening Balance				\$1,290,720			
9	Revenue deficiency (surplus)	580,013	319,675	337,211	(129,692)	(245,101)	(201,305)	(230,016)
10	<b>Closing Balance - RDDA</b>	<b>\$580,013</b>	<b>\$899,688</b>	<b>\$1,236,899</b>	<b>\$1,161,028</b>	<b>\$915,927</b>	<b>\$714,622</b>	<b>\$484,606</b>
11	<b>Mid-Year Rate Base Balance</b>	<b>\$241,672</b>	<b>\$739,851</b>	<b>\$1,068,294</b>	<b>\$1,225,874</b>	<b>\$1,038,478</b>	<b>\$815,275</b>	<b>\$599,614</b>
12								
13								
14	<b><u>Decommissioning Costs Deferral Account</u></b>							
15	<u>Gross</u>							
16	Opening Balance	\$0	\$78,287	\$78,287	\$83,193	\$83,193	\$83,193	\$83,193
17	Additions	78,287	0	4,906	0	0	0	0
18	Closing Balance	\$78,287	\$78,287	\$83,193	\$83,193	\$83,193	\$83,193	\$83,193
19								
20	<u>Accumulated Amortization</u>							
21	Opening Balance	\$0	(\$1,305)	(\$4,436)	(\$7,666)	(\$10,994)	(\$14,321)	(\$17,649)
22	Amortization	(1,305)	(3,131)	(3,230)	(3,328)	(3,328)	(3,328)	(3,328)
23	Closing Balance	(\$1,305)	(\$4,436)	(\$7,666)	(\$10,994)	(\$14,321)	(\$17,649)	(\$20,977)
24								
25	<b>Net Closing Balance - Decommissioning</b>	<b>\$76,983</b>	<b>\$73,851</b>	<b>\$75,527</b>	<b>\$72,199</b>	<b>\$68,872</b>	<b>\$65,544</b>	<b>\$62,216</b>
26	<b>Mid Year Rate Base Balance</b>	<b>\$32,076</b>	<b>\$75,417</b>	<b>\$74,689</b>	<b>\$73,863</b>	<b>\$70,536</b>	<b>\$67,208</b>	<b>\$63,880</b>
27								
28								
29								
30	<b>Non-Rate Base Deferral Account:</b>							

Corix Multi-Utility Services Inc.  
 Panorama Water Utility  
 Continuity of Deferred Charges  
 Schedule 10

Decision

Line No.	Deferral Accounts	Actual 2020	Actual 2021	Actual 2022	Test Year 2023	Test Year 2024	Test Year 2025	Test Year 2026
31	Consumption (CDA)							
32	Beginning Balance	\$383,272	\$276,355	\$179,488	\$0	\$0	\$0	\$0
33	Additions/Deductions	\$0	\$0					
34	Amortization	(\$106,917)	(\$96,867)	(\$125,666)	\$0			
35	Transfer of Closing Balance to RDDA			(\$53,821)				
36	<b>Ending Balance</b>	<b>\$276,355</b>	<b>\$179,488</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
37								
38	Note:							
39	2020 Mid-year balance adjusted for rate base commencing on March 1, 2020							

Corix Multi-Utility Services Inc.  
Panorama Water Utility  
Customer Rates  
Schedule 11

Decision

Line No.		Actual 2022	Test Year 2023	Test Year 2024	Test Year 2025	Test Year 2026
1	Total Revenue Requirement excluding CDA		\$1,296,921	\$1,290,004	\$1,437,892	\$1,437,600
2						
3	Percentage Recovery of Revenue Requirement		110%	119%	114%	116%
4	<b>Total Revenue Requirement to be recovered</b>		<b>\$1,426,613</b>	<b>\$1,535,105</b>	<b>\$1,639,197</b>	<b>\$1,667,616</b>
5	Total Revenue Requirement to be recovered (net of Rent Charge)		\$1,419,268	\$1,516,470	\$1,625,912	\$1,657,481
6						
7	<u>Bed Units</u>					
8	Number of bed units - Residential (bu)	2,107	2,117	2,207	2,281	2,355
9	Number of bed units - Commercial (bu)	2,383	2,383	2,383	2,383	2,383
10	Total Annual bu	4,490	4,500	4,590	4,664	4,738
11						
12	<u>Annual Usage (cu. meter)</u>					
13	Annual Usage - Residential	26,244	26,105	26,943	27,568	28,177
14	Annual Usage - Commercial	58,177	57,595	57,019	56,449	55,884
15	Total Annual Usage	84,421	83,700	83,962	84,016	84,062
16						
17	<u>Proposed Revenues</u>					
18	Availability of Service (Rent) Charge Revenue	\$8,192	\$7,020	\$12,510	\$9,360	\$6,210
19						
20	<u>Residential Sales Revenue</u>					
21	Fixed Charges	\$216,684	\$328,668	\$362,072	\$397,973	\$415,522
22	Variable Charges	\$136,732	\$205,322	\$223,928	\$243,671	\$251,871
23	Total Residential Sales Revenue	\$353,416	\$533,990	\$586,001	\$641,644	\$667,392
24						
25	<u>Commercial Sales Revenue</u>					
26	Fixed Charges	\$271,948	\$410,544	\$433,827	\$461,373	\$466,580
27	Variable Charges	\$317,645	\$474,735	\$496,642	\$522,895	\$523,508
28	Total Commercial Sales Revenue	\$589,593	\$885,279	\$930,469	\$984,268	\$990,088

Corix Multi-Utility Services Inc.  
Panorama Water Utility  
Customer Rates  
Schedule 11

Decision

Line No.		Actual 2022	Test Year 2023	Test Year 2024	Test Year 2025	Test Year 2026
29	Other Revenue	\$978	\$325	\$6,125	\$3,925	\$3,925
30	<b>Total Proposed Revenue excluding CDA</b>	<b>\$952,178</b>	<b>\$1,426,613</b>	<b>\$1,535,105</b>	<b>\$1,639,197</b>	<b>\$1,667,616</b>
31						
32	Consumption Deferral Account Rider 1	\$125,666	\$0	\$0	\$0	\$0
33	Total Proposed Revenue including CDA	\$1,077,844	\$1,426,613	\$1,535,105	\$1,639,197	\$1,667,616
34						
48	Total Revenue at Prior Year Rates excluding Rent Charge		\$940,136	\$1,435,082	\$1,528,838	\$1,638,983
49	Target Revenue excluding Rent Charge		\$1,419,268	\$1,516,470	\$1,625,912	\$1,657,481
50	<b>Revenue Surplus/(Deficiency)</b>		<b>(\$479,133)</b>	<b>(\$81,388)</b>	<b>(\$97,074)</b>	<b>(\$18,498)</b>
51	<b>Rate Change Required Increase/(Decrease)</b>		<b>51.0%</b>	<b>5.7%</b>	<b>6.3%</b>	<b>1.1%</b>

**Corix Multi-Utility Services Inc.**  
**Panorama Water Utility**  
**Customer Rates**  
**Schedule 11**

Decision

Line No.		Actual 2022	Test Year 2023	Test Year 2024	Test Year 2025	Test Year 2026
52						
53	<b>Tariff Rates</b>					
54						
55	<b><u>Proposed Customer Rates</u></b>					
56	Residential Basic service charge per bed unit (bu) per month	\$8.57	\$12.94	\$13.67	\$14.54	\$14.70
57	Residential Metered Usage Rate (per cu. meter)	\$5.21	\$7.87	\$8.31	\$8.84	\$8.94
58	Commercial Basic service charge per bu per month	\$9.51	\$14.36	\$15.17	\$16.13	\$16.32
59	Commercial Metered Usage Rate (per cu. meter)	\$5.46	\$8.24	\$8.71	\$9.26	\$9.37
60	Availability of Service (Rent) Charge (per bu per annum)	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00
61	Consumption Deferral Account (CDA) Rate Rider	\$1.46	\$0.00	\$0.00	\$0.00	\$0.00
62						
63	<b><u>Customer Rates at Prior Year/Existing Rates</u></b>					
64	Residential Basic service charge per bed unit (bu) per month	\$6.59	\$8.57	\$12.94	\$13.67	\$14.54
65	Residential Metered Usage Rate (per cu. meter)	\$4.01	\$5.21	\$7.87	\$8.31	\$8.84
66	Commercial Basic service charge per bu per month	\$7.32	\$9.51	\$14.36	\$15.17	\$16.13
67	Commercial Metered Usage Rate (per cu. meter)	\$4.20	\$5.46	\$8.24	\$8.71	\$9.26
68	Availability of Service (Rent) Charge (per bu per annum)	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00
69	Consumption Deferral Account (CDA) Rate Rider	\$1.46	\$0.00	\$0.00	\$0.00	\$0.00
70						
71	<b><u>Annual Rate Increase</u></b>					
72	Residential Basic service charge per bed unit (bu) per month	30%	51%	6%	6%	1%
73	Residential Metered Usage Rate (per cu. meter)	30%	51%	6%	6%	1%
74	Commercial Basic service charge per bu per month	30%	51%	6%	6%	1%
75	Commercial Metered Usage Rate (per cu. meter)	30%	51%	6%	6%	1%
76	Availability of Service (Rent) Charge (per bu per annum)	0%	0%	0%	0%	0%
77	Consumption Deferral Account (CDA) Rate Rider	21%	-100%			

Corix Multi-Utility Services Inc.  
 Panorama Water Utility  
 Consumption Deferral Account and Rate Rider  
 Schedule 12

Decision

Line No.		Actual 2020	Actual 2021	Projected 2022	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
	<b>CDA Rate Rider and Deferral Account</b>							
1	<u>CDA Rate Rider (Rider 1) (\$/cu. M)</u>							
2	Rider 1 - Approved through Order No. 2548	\$1.21	\$1.21	\$1.21				
2	Rider 1 - Approved by Order No. 2584	\$1.21	\$1.21	\$1.46	\$0.00			
3								
4	<b><u>Consumption Deferral Account</u></b>							
5	Beginning Balance	\$383,272	\$276,355	\$179,488	\$0	\$0	\$0	\$0
6	Additions/Deductions*	0	0	(53,821)	0	0	0	0
7	Amortization	(106,917)	(96,867)	(125,666)	0	0	0	0
8	Ending Balance	\$276,355	\$179,488	\$0	\$0	\$0	\$0	\$0

9

10 \* Note: The Consumption Deferral Account is discontinued after December 31, 2022.

11 Any remaining balance in the CDA at the end of 2022 is transferred to the RDDA as per Order No. 2584.

**Corix Multi-Utility Services Inc.**  
**Panorama Water Utility**  
**Estimated Bill Impact - Residential and Commercial**  
**Schedule 13**

Decision

Line No.	Typical Residential Customer	2022	Test Year 2023	Test Year 2024	Test Year 2025	Test Year 2026
1	Average No. of Bed Units per month	7.0	7.0	7.0	7.0	7.0
2	Average Consumption per year (cu. m)	83.7	83.7	83.7	83.7	83.7
3	Basic Service Charge (\$ per bu per month)	\$8.57	\$12.94	\$13.67	\$14.54	\$14.70
4	Metered Usage Charge (\$ per cu. m)	\$5.21	\$7.87	\$8.31	\$8.84	\$8.94
5	CDA Rate Rider (\$ per cu. m)	\$1.46	\$0.00	\$0.00	\$0.00	\$0.00
6						
7	<u>Annual Bill</u>					
8	Fixed Charge	\$720	\$1,087	\$1,148	\$1,221	\$1,235
9	Variable Charge	436	658	696	740	748
10	CDA Rate Rider	122	0	0	0	0
11	<b>Typical Annual Bill (Incl. Rate Rider)</b>	<b>\$1,278</b>	<b>\$1,745</b>	<b>\$1,844</b>	<b>\$1,961</b>	<b>\$1,983</b>
12	<b>Typical Monthly Bill (Incl. Rate Rider)</b>	<b>\$107</b>	<b>\$145</b>	<b>\$154</b>	<b>\$163</b>	<b>\$165</b>
13						
14	<b>Annual bill increase (incl. rate rider) (\$)</b>		<b>\$467</b>	<b>\$99</b>	<b>\$117</b>	<b>\$22</b>
15	<b>Annual bill increase (incl. rate rider) (%)</b>		<b>37%</b>	<b>6%</b>	<b>6%</b>	<b>1%</b>
16						
17						
18						
19	<b>Typical Commercial Customer</b>	<b>2022</b>	<b>Test Year 2023</b>	<b>Test Year 2024</b>	<b>Test Year 2025</b>	<b>Test Year 2026</b>
20	Average No. of Bed Units per month	65.9	65.9	65.9	65.9	65.9
21	Average Consumption per year (cu. m)	1,915.1	1,915.1	1,915.1	1,915.1	1,915.1
22	Basic Service Charge (\$ per bu per month)	\$9.51	\$14.36	\$15.17	\$16.13	\$16.32
23	Metered Usage Charge (\$ per cu. m)	\$5.46	\$8.24	\$8.71	\$9.26	\$9.37
24	CDA Rate Rider (\$ per cu. m)	\$1.46	\$0.00	\$0.00	\$0.00	\$0.00
25						
26	<u>Annual Bill</u>					
27	Fixed Charge	\$7,521	\$11,353	\$11,997	\$12,759	\$12,903
28	Variable Charge	10,456	15,785	16,681	17,740	17,940
29	CDA Rate Rider	2,796	0	0	0	0
30	<b>Typical Annual Bill (Incl. Rate Rider)</b>	<b>\$20,773</b>	<b>\$27,139</b>	<b>\$28,678</b>	<b>\$30,499</b>	<b>\$30,843</b>
31	<b>Typical Monthly Bill (Incl. Rate Rider)</b>	<b>\$1,731</b>	<b>\$2,262</b>	<b>\$2,390</b>	<b>\$2,542</b>	<b>\$2,570</b>
32						
33	<b>Annual bill increase (incl. rate rider) (\$)</b>		<b>\$6,366</b>	<b>\$1,539</b>	<b>\$1,821</b>	<b>\$344</b>
34	<b>Annual bill increase (incl. rate rider) (%)</b>		<b>31%</b>	<b>6%</b>	<b>6%</b>	<b>1%</b>
35						

**APPENDIX 1: WATER TARIFF NO. 6 PAGES (LEGAL BLACKLINE FROM  
PROPOSED WATER TARIFF NO. 6)**



**WATER UTILITY ACT  
WATER TARIFF NO. 6**

**TERMS AND CONDITIONS  
for  
WATER SERVICE  
at**

**Panorama Village  
by**

**Corix Multi-Utility Services Inc.  
Panorama Water**

Box 36, Panorama, British Columbia V0A 1T0

**Contact Person:  
Andrew Craddock, Operations Manager**

This Tariff is available for public inspection at:

**Company Office  
2120 Toby Creek Road, Panorama, BC**

Accepted for Filing by the  
Comptroller of Water Rights

Effective: January 1, 2023

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Secretary to the Comptroller

## Definitions

In this tariff the following definitions shall apply:

- (a) "Authorized Premises" means premises which are entitled to, and authorized for, service in accordance with the Certificate of Public Convenience and Necessity of the Utility;
- (b) "Bed Unit" is a unit of measurement used to determine the relative number of occupants and is based on the floor area typically required to provide overnight accommodation for one person. The following Bed Units are assigned:
- i. residential single family dwelling = 10 Bed Units (beginning January 2011) unless notification received by Utility stating indicting smaller residence qualifying for 6 Bed Units
  - ii. residential condominium or townhouse:
    - (i) up to 55 square meters = 2 Bed Units
    - (ii) between 56 and 100 square meters = 3 Bed Units
    - ~~(iii) between 101 and 150 square meters = 4 Bed Units~~
    - ~~(iv) between 151 and 200 square meters = 5 Bed Units~~
    - (v) in excess of 200 square meters = 6 Bed Units
  - iii. commercial customers according to size of water meter:
    - (i) 5/8" meter = 10 bed units
    - (ii) 1" meter = 25 bed units
    - (iii) 1 1/2" meter = 50 bed units
    - (iv) 2" or larger meter = 80 bed units
- (c) "Comptroller" means the Comptroller of Water Rights under the *Water Act* and includes a deputy comptroller or a person appointed by the minister as acting comptroller;
- (d) "Customer" means any person who is the owner or lessee of an authorized premises;
- (e) "Domestic Service" means in-house use plus lawn & garden sprinkling to a maximum area of 1/10 of an acre;
- (f) "Premises" means land and buildings thereon;
- (g) "Rate" includes:

**Deleted:** in excess of 100 square meters

- i. a general, individual or joint rate, fee, charge, rental or other compensation of the Utility
  - ii. a schedule or tariff respecting a rate;
- (h) "Rate Schedule" means the schedule(s) in the Water System Tariff and attached to and forming part of these terms and conditions, which sets out the charges for service and certain other related charges in connection with the provision of services.
- (i) "Service" shall include:
- i. the supply of water provided by the Utility to the customer,
  - ii. the plant, equipment, apparatus, appliances, property and facilities employed by or in connection with the utility in providing the supply of water to the property line of the premise.
- (j) "Unit" means a building of accommodation occupied separately or to be occupied separately by an owner or lessee and, which either separately or jointly with other units, receives service from a connection to the Utility's waterworks and, without restricting the generality of the foregoing, includes the separate units of accommodation in all dwellings.
- (k) "Utility" means Corix Multi-Utility Services Inc. Panorama Water, and its respective duly authorized officers, agents and employees.

## **Terms and Conditions**

### **1. Application for Service**

For authorized premises, charges for service are intended to recover the Utility's costs. The following charges are applicable depending upon the circumstances:

- (a) At the time an application is made for service to premises which had not previously been connected for service, the applicable charge shown in Schedule "A(a)" for residential service or "A(b)" for commercial service of this tariff shall be paid by the applicant.
- (b) A turn-on fee of \$50.00 shall be applicable when:
  - (i) a turn-on of a valve at an existing curb-stop is made at a date after the service connection was installed;

(ii) a customer becomes re-connected after service has been shut-off at the request of the customer, for non-payment of rates, or for violation of these terms and conditions.

(c) There is no charge for service shut-off.

(d) At the time an application for service is made by a new customer, an administration charge of \$25.00 shall apply. This charge is not only applicable for a new connection, but also when a new customer, either owner or lessee of the premises, commences receiving service to an existing authorized premises.

## 2. Billing and Payment

All bills are issued monthly and are due and payable within fifteen days of the date of issue. For metered rates, excess consumption is billed in arrears. If the amount due on any bill has not been paid in full within (30) thirty days from the date of issue a further bill will be rendered to include the overdue amount plus a late payment charge of 1.5% per month.

If a cheque is returned by the customer's financial institution an administration fee of \$25.00 will be charged.

## 3. Service Shut-Off due to Non-Payment

When an account becomes one month overdue service may be shut off upon 15 days written notice. A notice mailed to the last known postal address of the customer shall be deemed good and sufficient notice. A collection charge of \$30.00 shall be paid each time a Utility representative attends a customer's premises to disconnect service, following the issuance of a shut-off notice but, on attending, the customer pays the representative the full amount due.

Service will not be turned on until all outstanding charges against the service, including the collection charge have been paid.

## 4. Discontinuance of Service

(a) Customers must give at least two working days' notice in writing at the office of the Utility when requesting discontinuance of service and shall be liable for payment for all service until such service has been discontinued.

(b) Any customer who desires to discontinue the use of water for any of the purposes stated in his application for service shall give notice of his intention, in writing, at the office of the Utility, and shall further show that any fittings used for the supply of water for such purposes have been disconnected.

(c) The Utility may discontinue service to any customer who contravenes the terms and conditions contained in this tariff. In the event of further contravention of the tariff, the Utility may detach the service connection from the customer's premises and, upon re-application for service the customer shall be liable to pay the Utility's cost of performing the said detachment and re-connection in addition to other applicable rates and charges.

5. Access to Premises

The Utility shall have the right of access to the customer's premises at all reasonable times for the purposes of making connections, reading meters, inspecting pipes and appurtenances, checking on the use or waste of water or determining compliance with these terms and conditions.

6. Interruption of Service

The Utility intends to maintain at all times an adequate and continuous supply of water to the Customer at suitable pressures but accepts no liability for interruptions due to circumstances beyond its control. However, for the interruptions in excess of 48 hours, a proportionate rebate will be allowed to a Customer served on flat rates. The Utility accepts no liability for any claims, losses, costs, damages or expenses which may be due to an interruption of Service, unless the interruption of Service is due to the negligent or willful misconduct of the Utility or its employees. In cases of negligent or willful misconduct on the part of the Utility or its employees, liability will be limited to direct physical damage and shall not include inconvenience, mental anguish, loss of profits, loss of earnings, or any other financial loss arising out of or in any way connected to the interruption of Service.

7. Restriction of Use of Water

The Utility may restrict or prohibit the use of water for gardening, sprinkling, air conditioning, the filling of swimming pools, or other purposes when, in its opinion, such action is necessary to conserve the water supply or to maintain water pressure. A customer who contravenes water use restrictions may receive one warning notice per calendar year before a fine for contravention applies. A notice delivered to the customer's premises shall be deemed good and sufficient notice of a contravention. For each subsequent contravention during the calendar year, a \$50.00 fine is applicable.

8. Limits on Water Use and Water Meters

No customer shall sell or dispose of any water or permit same to be carried away, or use water or allow it to be used in premises, or for purposes other than those stated in the customer's application for service.

A condition of receiving water service is the requirement of the installation of a water meter including remote readout equipment in the service line at a location specified by the Utility and the cost of the installation will be the customer's responsibility. Upon inspection and acceptance of the installation the water meter and its associated remote readout equipment shall become the property of the utility. The utility will then be responsible for the ordinary maintenance, repair and replacement of the meter equipment. The utility also reserves the right to supply and install the water meter and associate remote readout equipment, in which case the customer shall pay the associated cost to the utility.

9. Multiple Dwellings

In the case of apartment houses, duplexes or houses containing one or more suites, each such accommodation, whether or not self-contained, shall not be considered as a separate customer unless it is so specified in a schedule of this Tariff.

10. Connections, Alterations and Tampering with utility Equipment

No person, who is not an agent or employee of the Utility, shall make any connections with or alterations to or tamper with any of the Utility's waterworks, including any water meter and associated readout equipment belonging to the Utility, nor turn on or off any valve or curb stop of the Utility, without prior authorization by the Utility in writing. Any person who is found tampering with the utility's works may upon receiving written notice have their water service terminated until such time as the works are restored to the utility's satisfaction.

11. Minimum Size of Services

The minimum size of pipe used to serve any one premises shall be 3/4" (19mm) nominal diameter. The type and diameter of pipe used on the customer's premises should be selected with due consideration of pressure losses from friction.

12. Minimum Earth Cover Over Services

All services on the customer's premises shall be buried below the maximum depth of frost penetration but in any event at a minimum depth of 7 (seven) feet below the surface of the ground.

13. Ownership of Service

All water service pipes and fittings carrying water from the main to the customer's property line shall be the property of the Utility.

14. Stop Cock

The customer shall provide a shut-off valve (stop cock) inside each of the customer's buildings in which water is used, for the use of the customer in case of leaky or defective pipes or fixtures, or in case the premises is vacated.

15. Customer's Service Pipes

Service connection materials installed on the customer's premises shall be rated by the manufacturer to sustain a minimum working pressure of 160 psi (1100 kilopascals). No service pipe or fitting shall be covered until they have been inspected and approved by the Utility.

16. Dangerous Cross-Connections

The customer shall not permit the plumbing on their premises to be connected to any source of water supply other than the Utility's, or to any potential source of contamination, without first obtaining the Utility's permission in writing. Any back-flow prevention devices deemed necessary by the Utility to prevent the entry of contaminants shall be installed at the customer's expense.

17. Condition of Customer's Pipes and Fixtures

All customers at their own risk and expense shall keep their pipes, stop cocks and other fixtures in good working order and shall protect them from frost and other damage. The Utility shall, within a reasonable time notify the customer of any leaky pipes and fixtures that are evident on the premises. If the necessary repairs are not made within two (2) working days after such notice has been given, or when the condition of the pipes or fixtures is such as to cause damage to property or material waste of water or damage to property, then without further notice the Utility may shut off the water supply. The water shall not be turned on again until such repairs have been made to the satisfaction of the Utility, and the charges paid as provided by clauses 1 and 4(c) of this tariff. No person whose water supply is shut off pursuant to this section shall have any claim against the Utility for discontinuance of supply.

18. Notice of Service Shut-off

The Utility shall have the right at all times to shut off the water supply temporarily to any premises in order to make repairs, replacements, alterations and extensions to the Utility's waterworks as shall, in the opinion of the Utility, be deemed necessary. Whenever possible the Utility will give reasonable advance notice of shut-off, and, in all cases where the Utility expects service to be interrupted for 24 hours or more, the Utility shall give advance notice to its customers.

## 19. Application for Extension of Service

For lots not authorized for service, all applications for extension of water service shall be made in writing, by the owner or lessee of the premises to which the application refers, or by the owner's duly authorized agent. All applications for service shall state:

- (a) the purpose(s) for which the service is to be used (i.e. domestic, commercial, irrigation, etc.);
- (b) the legal description of the property;
- (c) the number and location of the premises to be served.

Charges for extension of service are intended to recover the Utility's costs. For each application, an initial deposit of \$200 is required to be paid at the time of application. Additional costs incurred by the Utility for legal, engineering and other fees, including Utility staff time, will be payable by the applicant and may require further deposits prior to undertaking certain aspects of the application process.

Each application for extension of service requires an amendment to the Utility's Certificate of Public Convenience & Necessity (CPCN) to include the lot(s) within its authorized service area. In response to each application, the Utility will detail the terms and conditions of service including all rates and charges applicable. Prior to the issuance of an amended CPCN, confirmation is required that either a deposit into the Utility's Deferred Capacity Trust Fund under Schedule B of this tariff has been made or that additional works have been constructed and contributed to the Utility by the applicant as required by the Comptroller of Water Rights.

Once the amended CPCN is issued, and while the lot(s) are not receiving service, availability of service charges under Schedule G of this tariff will be applicable.

Additional applications shall be made for all extensions of service to additional premises and for additional purposes.

## 20. Water Main Extensions

### General Provisions

- 20.1 Any waterworks installed pursuant to an application for extension of service shall be the sole property of the Utility
- 20.2 The size, type, quality of materials, and their location will be specified by the Utility and the actual construction will be done by the Utility or by a construction agency acceptable to it.



- 20.3 In arriving at the length of the main extension necessary to render service to any point, the distance from such point to the nearest distribution main shall be considered along lines of proper construction and common practice in the location of public waterworks, due consideration being given to the general layout of the Utility's system. The length of the extension shall be measured along the lines of proper construction from the nearest distribution main to the middle of the furthest property to be served.
- 20.4 The Utility will not be required to make extensions where road grades have not been brought to those established by public authority.
- 20.5 Where an extension must comply with a law, statute, bylaw, ordinance, regulation, specification or order of a public authority, the estimated cost of the extension shall be based upon the waterworks required to comply therewith.

Method of Allocating Advances and Refunds

- 20.6 Advances by original applicants:  
When more than one applicant is involved and an advance is required in payment for a main extension the amount of the advance shall be divided equally or as otherwise agreed among the applicants are made known to the Utility.
- 20.7 Advances by subsequent customers:  
An extension charge equal to a pro-rata share of the original cost of the main extension shall be collected by the Utility from each additional customer who connects to the original main extension within five years. The extension charge collected above shall be refunded equally or as otherwise agreed to the customers who already have advances deposited with the Utility as a result of connection to the extension, so that in the result all subscribers will have paid their pro-rata share or as otherwise agreed by them and made known to the Utility.
- 20.8 Advances which may be required from applicants in payment for extensions will be held by the Utility without interest. Refunds will be made in accordance with these rules and no *person* will have refunded to them an amount in excess of the amount of their advance. Refunds will be paid to the current registered owners of the properties on account of which the deposits were received. Any amount not used by the Utility for construction of the extension and not refunded at the end of five years from the date the advance was received by the Utility from the original applicant or applicants will be retained by the Utility and transferred to the "Deferred Capacity Trust Fund" account. Thereafter additional customers will be connected without being required to pay the extension charge.

## 21. Winter Construction

The Utility reserves the right to refuse to make extensions and install service pipe to a customer's property line under frost conditions in the winter months that would make the undertaking impractical or in the Utility's opinion, excessively costly.

## 22 Amendments to Tariff

The rates and charges recorded in this tariff are the only lawful, enforceable and collectable rates and charges of the Utility, and shall not be amended without the consent of the Comptroller. The Comptroller, on his own motion, or on complaint of the Utility or other interested persons that the existing rates in effect and collected or any rates charged or attempted to be charged for service by the Utility are unjust, unreasonable, insufficient, unduly discriminatory or in contravention of the Water Utility Act, regulations or law, may, after investigation, determine the just, reasonable and sufficient rates to be observed and in force, and shall, by order, fix the rates.

The Utility may submit to the Comptroller, by letter of application together with full supporting documentation, proposed amendments to rates and charges, and other terms and conditions of service. After initial review of the application, the Comptroller may require the Utility to give an acceptable form of notice of the application to its customers and other interested persons. The notice will state a specific time period within which any interested persons may submit objections to the application to the Comptroller. After investigation of the application and any objections thereto, the Comptroller will decide the matter and notify all interested persons of his decision.

## 23 Liability

The Utility shall not be liable for any claims, losses, costs, damages or expenses incurred by the Customer or any other person arising out of the performance by the Utility of the Service, including without limitation any failure to perform the Service except to the extent that such claims, losses, costs, damages or expenses are caused by the negligent or willful misconduct of the Utility or its employees. In cases of negligent or willful misconduct on the part of the Utility or its employees, liability will be limited to direct physical damage and shall not include inconvenience, mental anguish, loss of profits, loss of earnings, or any other financial loss arising out of or in any way connected to the failure by the Utility to perform the Service.

## 24 Responsibility of Customer

The Customer shall be responsible and shall pay for any damage to property owned by the Utility and located on the Customer Premises when such damage is caused by the Customer or anyone permitted by the Customer to be on the Customer Premises.

## 25 Disputes

In case of disagreement or dispute regarding the application of any provision of these terms and conditions, or in circumstances where the application of the terms and conditions appears impracticable or unjust to either party, the Utility, or the applicant or applicants, may refer the matter to the Comptroller for adjudication.

## 26 Back-Billing

- 26.1 The Utility, in the circumstances specified herein, may charge, demand, collect or receive from its customers in respect of services rendered, a greater or lesser compensation than that specified in the subsisting rate schedules of the Utility applicable to those services. In the case of a minor adjustment to a customer's bill, such adjustments do not require back-billing treatment to be applied.
- 26.2 Back-billing means the re-billing by the Utility for services rendered to a customer because the original billings were discovered to be either too high (over-billed) or too low (under-billed). The discovery may be made by either the customer or the Utility and may result from the conduct of an inspection. The cause of the billing error may include any of the following non- exhaustive reasons or combination thereof:
- (a) the application of an incorrect rate; and
  - (b) fraud, theft or any other criminal act.
- 26.3 If there are reasonable grounds to believe that a customer has tampered with or otherwise used the Utility's Water System or the services in an unauthorized way, or evidence of fraud, theft or other criminal act exists, then the extent of back-billing will be for the duration of the unauthorized use, subject to the applicable limitation period provided by law, and the provisions of Sections 26.8, 26.9, 26.10, and 26.11 below do not apply.
- 26.4 In addition, the customer is liable for the direct administrative costs incurred by the Utility in the investigation of any incident of tampering, including the direct costs of repair, or replacement of equipment.
- 26.5 Under-billing resulting from circumstances described above will bear interest at the rate normally charged by the Utility on unpaid accounts from the date of the original under-billed invoice until the amount under-billed is paid in full.
- 26.6 In every case of under-billing or over-billing, the cause of the error will be remedied without delay, and the customer will be promptly notified of the error and of the effect upon the customer's on-going bill.
- 26.7 In every case of over-billing, the Utility will refund to the customer all money incorrectly collected for the duration of the error, subject to the applicable limitation period provided by law. Simple interest, computed at the short-term bank loan rate applicable to the Utility on a monthly basis, will be paid to the customer.

- 26.8 Subject to Section 26.3 above, in every case of under-billing, the Utility will back-bill the customer for the shorter of the duration of the error and;
- (a) six months for customers receiving Residential service or Commercial service; or
  - (b) one year for all other customers or as set out in a special or individually negotiated services Agreement with the Utility.
- 26.9 Subject to Section 26.3 above, in every case of under-billing, the Utility will offer the customer reasonable terms of repayment. If requested by the customer, the repayment term will be equivalent in length to the back-billing period. The repayment will be interest free and in equal installments corresponding to the normal billing cycle. However, delinquency in payment of such installments will be subject to the usual late payment charges.
- 26.10 Subject to Section 26.3 above, if a customer disputes a portion of a back-billing due to under-billing based upon either consumption, demand or duration of the error, the Utility will not threaten or cause the discontinuance of services for the customer's failure to pay that portion of the back-billing, unless there are no reasonable grounds for the customer to dispute that portion of the back-billing. The undisputed portion of the bill shall be paid by the customer and the Utility may discontinue services if such undisputed portion of the bill is not paid.
- 26.11 Subject to Section 26.3 above, in all instances of back-billing where changes of occupancy have occurred, the Utility will make a reasonable attempt to locate the former customer. If, after a period of one year, such customer cannot be located, the over-billing or under-billing applicable to them will be cancelled.

**Schedule “A” - Water Service Connection**

The charges shown below apply to connections to a main (see page 2, section 1(a)).

The connection charge recovers the cost incurred by the Utility, and not otherwise recovered, of a meter with accompanying fittings, pressure regulating device and backflow prevention device. Cost herein includes any administrative overhead incurred.

- |     |                               |          |
|-----|-------------------------------|----------|
| (a) | Residential Connection Charge | \$225.00 |
| (b) | Commercial Connection Charge  | at cost  |

**Schedule “B” - Contribution in Aid of Future Construction**

Where as a result of premises becoming qualified as authorized premises a greater number of units require or may require service from the utility, thus utilizing waterworks capacity presently or in the future, then, upon application for an extension of service, in addition to the connection charge and any main extension costs, the charge shown below shall be paid.

For each domestic service premises  
qualifying as authorized premises

~~\$1,829~~ per bed unit

Deleted: 1,585

Note: A bed unit is defined in the Definitions section.

**Schedule “C” - Residential Rates**

**Applicability:** To residential customers receiving domestic service, including single family dwellings, condominiums, duplexes and single family townhouses.

	Effective January 1, 2023	Effective January 1, 2024	Effective January 1, 2025	Effective January 1, 2026
A <b>Fixed Charge</b> per bed unit per month	<del>\$12.94</del>	<del>\$13.67</del>	<del>\$14.54</del>	<del>\$14.70</del>
A <b>Metered Rate</b> per cubic meter	<del>\$7.87</del>	<del>\$8.31</del>	<del>\$8.84</del>	<del>\$8.94</del>

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- Deleted: 14.33
- Deleted: 15.08
- Deleted: 15.39
- Deleted: 8.24
- Deleted: 8.71
- Deleted: 9.17
- Deleted: 9.36

Notes

1) Rates are billed monthly (Page 2, Section 2).

**Schedule “D” - Commercial Rates**

**Applicability:** To all commercial customers receiving service.

	Effective January 1, 2023	Effective January 1, 2024	Effective January 1, 2025	Effective January 1, 2026
A <b>Fixed Charge</b> per bed unit per month	<del>\$14.36</del>	<del>\$15.17</del>	<del>\$16.13</del>	<del>\$16.32</del>
A <b>Metered Rate</b> per cubic meter	<del>\$8.24</del>	<del>\$8.71</del>	<del>\$9.26</del>	<del>\$9.37</del>

- Deleted: 15.04
- Deleted: 15.91
- Deleted: 16.74
- Deleted: 17.08
- Deleted: 8.63
- Deleted: 9.13
- Deleted: 9.61
- Deleted: 9.81

Notes

1) Rates are billed monthly (Page 2, Section 2).



**Schedule “E” - Fire Hydrant & Standpipe Rates  
Per Fire Protection Agreement**

**Applicability:** Within that portion of the utility’s authorized service area in the RDEK fire protection district or other recognized local fire protection authority.

**Rates:**

Hydrants	included in rates
Standpipes/Blow-Offs	included in rates

**Schedule “F” - Availability of Service Charge as per  
Rent Charge Agreement(s)**

**Applicability:** To the owners all of lots that have a Rent Charge Agreement registered on title.

As of March 1, 2010

1. A fixed **Rent Charge**                      **\$ 45** per bed unit per annum<sup>1</sup>

Note 1: Consistent with Section 2 (Billing and Payment) of the Terms and Conditions, the Rent Charge is billed monthly.

## **APPENDIX 2: WATER TARIFF NO. 6 PAGES (CLEAN)**

**WATER UTILITY ACT**

**WATER TARIFF NO. 6**

**TERMS AND CONDITIONS  
for  
WATER SERVICE  
at**

**Panorama Village  
by**

**Corix Multi-Utility Services Inc.  
Panorama Water**

Box 36, Panorama, British Columbia V0A 1T0

**Contact Person:  
Andrew Craddock, Operations Manager**

This Tariff is available for public inspection at:

**Company Office  
2120 Toby Creek Road, Panorama, BC**

Accepted for Filing by the  
Comptroller of Water Rights

Effective: January 1, 2023

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Secretary to the Comptroller

## Definitions

In this tariff the following definitions shall apply:

- (a) "Authorized Premises" means premises which are entitled to, and authorized for, service in accordance with the Certificate of Public Convenience and Necessity of the Utility;
- (b) "Bed Unit" is a unit of measurement used to determine the relative number of occupants and is based on the floor area typically required to provide overnight accommodation for one person. The following Bed Units are assigned:
  - i. residential single family dwelling = 10 Bed Units (beginning January 2011) unless notification received by Utility stating indicting smaller residence qualifying for 6 Bed Units
  - ii. residential condominium or townhouse:
    - (i) up to 55 square meters = 2 Bed Units
    - (ii) between 56 and 100 square meters = 3 Bed Units
    - (iii) between 101 and 150 square meters = 4 Bed Units
    - (iv) between 151 and 200 square meters = 5 Bed Units
    - (v) in excess of 200 square meters = 6 Bed Units
  - iii. commercial customers according to size of water meter:
    - (i) 5/8" meter = 10 bed units
    - (ii) 1" meter = 25 bed units
    - (iii) 1 1/2" meter = 50 bed units
    - (iv) 2" or larger meter = 80 bed units
- (c) "Comptroller" means the Comptroller of Water Rights under the *Water Act* and includes a deputy comptroller or a person appointed by the minister as acting comptroller;
- (d) "Customer" means any person who is the owner or lessee of an authorized premises;
- (e) "Domestic Service" means in-house use plus lawn & garden sprinkling to a maximum area of 1/10 of an acre;
- (f) "Premises" means land and buildings thereon;
- (g) "Rate" includes:

- i. a general, individual or joint rate, fee, charge, rental or other compensation of the Utility
  - ii. a schedule or tariff respecting a rate;
- (h) "Rate Schedule" means the schedule(s) in the Water System Tariff and attached to and forming part of these terms and conditions, which sets out the charges for service and certain other related charges in connection with the provision of services.
- (i) "Service" shall include:
- i. the supply of water provided by the Utility to the customer,
  - ii. the plant, equipment, apparatus, appliances, property and facilities employed by or in connection with the utility in providing the supply of water to the property line of the premise.
- (j) "Unit" means a building of accommodation occupied separately or to be occupied separately by an owner or lessee and, which either separately or jointly with other units, receives service from a connection to the Utility's waterworks and, without restricting the generality of the foregoing, includes the separate units of accommodation in all dwellings.
- (k) "Utility" means Corix Multi-Utility Services Inc. Panorama Water, and its respective duly authorized officers, agents and employees.

## **Terms and Conditions**

### 1. Application for Service

For authorized premises, charges for service are intended to recover the Utility's costs. The following charges are applicable depending upon the circumstances:

- (a) At the time an application is made for service to premises which had not previously been connected for service, the applicable charge shown in Schedule "A(a)" for residential service or "A(b)" for commercial service of this tariff shall be paid by the applicant.
- (b) A turn-on fee of \$50.00 shall be applicable when:
  - (i) a turn-on of a valve at an existing curb-stop is made at a date after the service connection was installed;

(ii) a customer becomes re-connected after service has been shut-off at the request of the customer, for non-payment of rates, or for violation of these terms and conditions.

(c) There is no charge for service shut-off.

(d) At the time an application for service is made by a new customer, an administration charge of \$25.00 shall apply. This charge is not only applicable for a new connection, but also when a new customer, either owner or lessee of the premises, commences receiving service to an existing authorized premises.

## 2. Billing and Payment

All bills are issued monthly and are due and payable within fifteen days of the date of issue. For metered rates, excess consumption is billed in arrears. If the amount due on any bill has not been paid in full within (30) thirty days from the date of issue a further bill will be rendered to include the overdue amount plus a late payment charge of 1.5% per month.

If a cheque is returned by the customer's financial institution an administration fee of \$25.00 will be charged.

## 3. Service Shut-Off due to Non-Payment

When an account becomes one month overdue service may be shut off upon 15 days written notice. A notice mailed to the last known postal address of the customer shall be deemed good and sufficient notice. A collection charge of \$30.00 shall be paid each time a Utility representative attends a customer's premises to disconnect service, following the issuance of a shut-off notice but, on attending, the customer pays the representative the full amount due.

Service will not be turned on until all outstanding charges against the service, including the collection charge have been paid.

## 4. Discontinuance of Service

(a) Customers must give at least two working days' notice in writing at the office of the Utility when requesting discontinuance of service and shall be liable for payment for all service until such service has been discontinued.

(b) Any customer who desires to discontinue the use of water for any of the purposes stated in his application for service shall give notice of his intention, in writing, at the office of the Utility, and shall further show that any fittings used for the supply of water for such purposes have been disconnected.

(c) The Utility may discontinue service to any customer who contravenes the terms and conditions contained in this tariff. In the event of further contravention of the tariff, the Utility may detach the service connection from the customer's premises and, upon re-application for service the customer shall be liable to pay the Utility's cost of performing the said detachment and re-connection in addition to other applicable rates and charges.

5. Access to Premises

The Utility shall have the right of access to the customer's premises at all reasonable times for the purposes of making connections, reading meters, inspecting pipes and appurtenances, checking on the use or waste of water or determining compliance with these terms and conditions.

6. Interruption of Service

The Utility intends to maintain at all times an adequate and continuous supply of water to the Customer at suitable pressures but accepts no liability for interruptions due to circumstances beyond its control. However, for the interruptions in excess of 48 hours, a proportionate rebate will be allowed to a Customer served on flat rates. The Utility accepts no liability for any claims, losses, costs, damages or expenses which may be due to an interruption of Service, unless the interruption of Service is due to the negligent or willful misconduct of the Utility or its employees. In cases of negligent or willful misconduct on the part of the Utility or its employees, liability will be limited to direct physical damage and shall not include inconvenience, mental anguish, loss of profits, loss of earnings, or any other financial loss arising out of or in any way connected to the interruption of Service.

7. Restriction of Use of Water

The Utility may restrict or prohibit the use of water for gardening, sprinkling, air conditioning, the filling of swimming pools, or other purposes when, in its opinion, such action is necessary to conserve the water supply or to maintain water pressure. A customer who contravenes water use restrictions may receive one warning notice per calendar year before a fine for contravention applies. A notice delivered to the customer's premises shall be deemed good and sufficient notice of a contravention. For each subsequent contravention during the calendar year, a \$50.00 fine is applicable.

8. Limits on Water Use and Water Meters

No customer shall sell or dispose of any water or permit same to be carried away, or use water or allow it to be used in premises, or for purposes other than those stated in the customer's application for service.



A condition of receiving water service is the requirement of the installation of a water meter including remote readout equipment in the service line at a location specified by the Utility and the cost of the installation will be the customer's responsibility. Upon inspection and acceptance of the installation the water meter and its associated remote readout equipment shall become the property of the utility. The utility will then be responsible for the ordinary maintenance, repair and replacement of the meter equipment. The utility also reserves the right to supply and install the water meter and associate remote readout equipment, in which case the customer shall pay the associated cost to the utility.

#### 9. Multiple Dwellings

In the case of apartment houses, duplexes or houses containing one or more suites, each such accommodation, whether or not self-contained, shall not be considered as a separate customer unless it is so specified in a schedule of this Tariff.

#### 10. Connections, Alterations and Tampering with utility Equipment

No person, who is not an agent or employee of the Utility, shall make any connections with or alterations to or tamper with any of the Utility's waterworks, including any water meter and associated readout equipment belonging to the Utility, nor turn on or off any valve or curb stop of the Utility, without prior authorization by the Utility in writing. Any person who is found tampering with the utility's works may upon receiving written notice have their water service terminated until such time as the works are restored to the utility's satisfaction.

#### 11. Minimum Size of Services

The minimum size of pipe used to serve any one premises shall be 3/4" (19mm) nominal diameter. The type and diameter of pipe used on the customer's premises should be selected with due consideration of pressure losses from friction.

#### 12. Minimum Earth Cover Over Services

All services on the customer's premises shall be buried below the maximum depth of frost penetration but in any event at a minimum depth of 7 (seven) feet below the surface of the ground.

#### 13. Ownership of Service

All water service pipes and fittings carrying water from the main to the customer's property line shall be the property of the Utility.

#### 14. Stop Cock

The customer shall provide a shut-off valve (stop cock) inside each of the customer's buildings in which water is used, for the use of the customer in case of leaky or defective pipes or fixtures, or in case the premises is vacated.

#### 15. Customer's Service Pipes

Service connection materials installed on the customer's premises shall be rated by the manufacturer to sustain a minimum working pressure of 160 psi (1100 kilopascals). No service pipe or fitting shall be covered until they have been inspected and approved by the Utility.

#### 16. Dangerous Cross-Connections

The customer shall not permit the plumbing on their premises to be connected to any source of water supply other than the Utility's, or to any potential source of contamination, without first obtaining the Utility's permission in writing. Any back-flow prevention devices deemed necessary by the Utility to prevent the entry of contaminants shall be installed at the customer's expense.

#### 17. Condition of Customer's Pipes and Fixtures

All customers at their own risk and expense shall keep their pipes, stop cocks and other fixtures in good working order and shall protect them from frost and other damage. The Utility shall, within a reasonable time notify the customer of any leaky pipes and fixtures that are evident on the premises. If the necessary repairs are not made within two (2) working days after such notice has been given, or when the condition of the pipes or fixtures is such as to cause damage to property or material waste of water or damage to property, then without further notice the Utility may shut off the water supply. The water shall not be turned on again until such repairs have been made to the satisfaction of the Utility, and the charges paid as provided by clauses 1 and 4(c) of this tariff. No person whose water supply is shut off pursuant to this section shall have any claim against the Utility for discontinuance of supply.

#### 18. Notice of Service Shut-off

The Utility shall have the right at all times to shut off the water supply temporarily to any premises in order to make repairs, replacements, alterations and extensions to the Utility's waterworks as shall, in the opinion of the Utility, be deemed necessary. Whenever possible the Utility will give reasonable advance notice of shut-off, and, in all cases where the Utility expects service to be interrupted for 24 hours or more, the Utility shall give advance notice to its customers.

## 19. Application for Extension of Service

For lots not authorized for service, all applications for extension of water service shall be made in writing, by the owner or lessee of the premises to which the application refers, or by the owner's duly authorized agent. All applications for service shall state:

- (a) the purpose(s) for which the service is to be used (i.e. domestic, commercial, irrigation, etc.);
- (b) the legal description of the property;
- (c) the number and location of the premises to be served.

Charges for extension of service are intended to recover the Utility's costs. For each application, an initial deposit of \$200 is required to be paid at the time of application. Additional costs incurred by the Utility for legal, engineering and other fees, including Utility staff time, will be payable by the applicant and may require further deposits prior to undertaking certain aspects of the application process.

Each application for extension of service requires an amendment to the Utility's Certificate of Public Convenience & Necessity (CPCN) to include the lot(s) within its authorized service area. In response to each application, the Utility will detail the terms and conditions of service including all rates and charges applicable. Prior to the issuance of an amended CPCN, confirmation is required that either a deposit into the Utility's Deferred Capacity Trust Fund under Schedule B of this tariff has been made or that additional works have been constructed and contributed to the Utility by the applicant as required by the Comptroller of Water Rights.

Once the amended CPCN is issued, and while the lot(s) are not receiving service, availability of service charges under Schedule G of this tariff will be applicable.

Additional applications shall be made for all extensions of service to additional premises and for additional purposes.

## 20. Water Main Extensions

### General Provisions

20.1 Any waterworks installed pursuant to an application for extension of service shall be the sole property of the Utility

20.2 The size, type, quality of materials, and their location will be specified by the Utility and the actual construction will be done by the Utility or by a construction agency acceptable to it.

- 20.3 In arriving at the length of the main extension necessary to render service to any point, the distance from such point to the nearest distribution main shall be considered along lines of proper construction and common practice in the location of public waterworks, due consideration being given to the general layout of the Utility's system. The length of the extension shall be measured along the lines of proper construction from the nearest distribution main to the middle of the furthest property to be served.
- 20.4 The Utility will not be required to make extensions where road grades have not been brought to those established by public authority.
- 20.5 Where an extension must comply with a law, statute, bylaw, ordinance, regulation, specification or order of a public authority, the estimated cost of the extension shall be based upon the waterworks required to comply therewith.

#### Method of Allocating Advances and Refunds

- 20.6 Advances by original applicants:  
When more than one applicant is involved and an advance is required in payment for a main extension the amount of the advance shall be divided equally or as otherwise agreed among the applicants are made known to the Utility.
- 20.7 Advances by subsequent customers:  
An extension charge equal to a pro-rata share of the original cost of the main extension shall be collected by the Utility from each additional customer who connects to the original main extension within five years. The extension charge collected above shall be refunded equally or as otherwise agreed to the customers who already have advances deposited with the Utility as a result of connection to the extension, so that in the result all subscribers will have paid their pro-rata share or as otherwise agreed by them and made known to the Utility.
- 20.8 Advances which may be required from applicants in payment for extensions will be held by the Utility without interest. Refunds will be made in accordance with these rules and no *person* will have refunded to them an amount in excess of the amount of their advance. Refunds will be paid to the current registered owners of the properties on account of which the deposits were received. Any amount not used by the Utility for construction of the extension and not refunded at the end of five years from the date the advance was received by the Utility from the original applicant or applicants will be retained by the Utility and transferred to the "Deferred Capacity Trust Fund" account. Thereafter additional customers will be connected without being required to pay the extension charge.

## 21. Winter Construction

The Utility reserves the right to refuse to make extensions and install service pipe to a customer's property line under frost conditions in the winter months that would make the undertaking impractical or in the Utility's opinion, excessively costly.

## 22 Amendments to Tariff

The rates and charges recorded in this tariff are the only lawful, enforceable and collectable rates and charges of the Utility, and shall not be amended without the consent of the Comptroller. The Comptroller, on his own motion, or on complaint of the Utility or other interested persons that the existing rates in effect and collected or any rates charged or attempted to be charged for service by the Utility are unjust, unreasonable, insufficient, unduly discriminatory or in contravention of the Water Utility Act, regulations or law, may, after investigation, determine the just, reasonable and sufficient rates to be observed and in force, and shall, by order, fix the rates.

The Utility may submit to the Comptroller, by letter of application together with full supporting documentation, proposed amendments to rates and charges, and other terms and conditions of service. After initial review of the application, the Comptroller may require the Utility to give an acceptable form of notice of the application to its customers and other interested persons. The notice will state a specific time period within which any interested persons may submit objections to the application to the Comptroller. After investigation of the application and any objections thereto, the Comptroller will decide the matter and notify all interested persons of his decision.

## 23 Liability

The Utility shall not be liable for any claims, losses, costs, damages or expenses incurred by the Customer or any other person arising out of the performance by the Utility of the Service, including without limitation any failure to perform the Service except to the extent that such claims, losses, costs, damages or expenses are caused by the negligent or willful misconduct of the Utility or its employees. In cases of negligent or willful misconduct on the part of the Utility or its employees, liability will be limited to direct physical damage and shall not include inconvenience, mental anguish, loss of profits, loss of earnings, or any other financial loss arising out of or in any way connected to the failure by the Utility to perform the Service.

## 24 Responsibility of Customer

The Customer shall be responsible and shall pay for any damage to property owned by the Utility and located on the Customer Premises when such damage is caused by the Customer or anyone permitted by the Customer to be on the Customer Premises.

## 25 Disputes

In case of disagreement or dispute regarding the application of any provision of these terms and conditions, or in circumstances where the application of the terms and conditions appears impracticable or unjust to either party, the Utility, or the applicant or applicants, may refer the matter to the Comptroller for adjudication.

## 26 Back-Billing

- 26.1 The Utility, in the circumstances specified herein, may charge, demand, collect or receive from its customers in respect of services rendered, a greater or lesser compensation than that specified in the subsisting rate schedules of the Utility applicable to those services. In the case of a minor adjustment to a customer's bill, such adjustments do not require back-billing treatment to be applied.
- 26.2 Back-billing means the re-billing by the Utility for services rendered to a customer because the original billings were discovered to be either too high (over-billed) or too low (under-billed). The discovery may be made by either the customer or the Utility and may result from the conduct of an inspection. The cause of the billing error may include any of the following non- exhaustive reasons or combination thereof:
- (a) the application of an incorrect rate; and
  - (b) fraud, theft or any other criminal act.
- 26.3 If there are reasonable grounds to believe that a customer has tampered with or otherwise used the Utility's Water System or the services in an unauthorized way, or evidence of fraud, theft or other criminal act exists, then the extent of back-billing will be for the duration of the unauthorized use, subject to the applicable limitation period provided by law, and the provisions of Sections 26.8, 26.9, 26.10, and 26.11 below do not apply.
- 26.4 In addition, the customer is liable for the direct administrative costs incurred by the Utility in the investigation of any incident of tampering, including the direct costs of repair, or replacement of equipment.
- 26.5 Under-billing resulting from circumstances described above will bear interest at the rate normally charged by the Utility on unpaid accounts from the date of the original under-billed invoice until the amount under-billed is paid in full.
- 26.6 In every case of under-billing or over-billing, the cause of the error will be remedied without delay, and the customer will be promptly notified of the error and of the effect upon the customer's on-going bill.
- 26.7 In every case of over-billing, the Utility will refund to the customer all money incorrectly collected for the duration of the error, subject to the applicable limitation period provided by law. Simple interest, computed at the short-term bank loan rate applicable to the Utility on a monthly basis, will be paid to the customer.

- 26.8 Subject to Section 26.3 above, in every case of under-billing, the Utility will back-bill the customer for the shorter of the duration of the error and;
- (a) six months for customers receiving Residential service or Commercial service; or
  - (b) one year for all other customers or as set out in a special or individually negotiated services Agreement with the Utility.
- 26.9 Subject to Section 26.3 above, in every case of under-billing, the Utility will offer the customer reasonable terms of repayment. If requested by the customer, the repayment term will be equivalent in length to the back-billing period. The repayment will be interest free and in equal installments corresponding to the normal billing cycle. However, delinquency in payment of such installments will be subject to the usual late payment charges.
- 26.10 Subject to Section 26.3 above, if a customer disputes a portion of a back-billing due to under-billing based upon either consumption, demand or duration of the error, the Utility will not threaten or cause the discontinuance of services for the customer's failure to pay that portion of the back-billing, unless there are no reasonable grounds for the customer to dispute that portion of the back-billing. The undisputed portion of the bill shall be paid by the customer and the Utility may discontinue services if such undisputed portion of the bill is not paid.
- 26.11 Subject to Section 26.3 above, in all instances of back-billing where changes of occupancy have occurred, the Utility will make a reasonable attempt to locate the former customer. If, after a period of one year, such customer cannot be located, the over-billing or under-billing applicable to them will be cancelled.

**Schedule “A” - Water Service Connection**

The charges shown below apply to connections to a main (see page 2, section 1(a)).

The connection charge recovers the cost incurred by the Utility, and not otherwise recovered, of a meter with accompanying fittings, pressure regulating device and backflow prevention device. Cost herein includes any administrative overhead incurred.

(a)	Residential Connection Charge	\$225.00
(b)	Commercial Connection Charge	at cost



**Schedule “B” - Contribution in Aid of Future Construction**

Where as a result of premises becoming qualified as authorized premises a greater number of units require or may require service from the utility, thus utilizing waterworks capacity presently or in the future, then, upon application for an extension of service, in addition to the connection charge and any main extension costs, the charge shown below shall be paid.

For each domestic service premises qualifying as authorized premises	\$1,829 per bed unit
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Note: A bed unit is defined in the Definitions section.

**Schedule “C” - Residential Rates**

**Applicability:** To residential customers receiving domestic service, including single family dwellings, condominiums, duplexes and single family townhouses.

	Effective January 1, 2023	Effective January 1, 2024	Effective January 1, 2025	Effective January 1, 2026
<b>A Fixed Charge</b> per bed unit per month	<b>\$12.94</b>	<b>\$13.67</b>	<b>\$14.54</b>	<b>\$14.70</b>
<b>A Metered Rate</b> per cubic meter	<b>\$7.87</b>	<b>\$8.31</b>	<b>\$8.84</b>	<b>\$8.94</b>

Notes

1) Rates are billed monthly (Page 2, Section 2).

**Schedule “D” - Commercial Rates**

**Applicability:** To all commercial customers receiving service.

	Effective January 1, 2023	Effective January 1, 2024	Effective January 1, 2025	Effective January 1, 2026
<b>A Fixed Charge</b> per bed unit per month	<b>\$14.36</b>	<b>\$15.17</b>	<b>\$16.13</b>	<b>\$16.32</b>
<b>A Metered Rate</b> per cubic meter	<b>\$8.24</b>	<b>\$8.71</b>	<b>\$9.26</b>	<b>\$9.37</b>

Notes

- 1) Rates are billed monthly (Page 2, Section 2).

**Schedule “E” - Fire Hydrant & Standpipe Rates  
Per Fire Protection Agreement**

**Applicability:** Within that portion of the utility’s authorized service area in the RDEK fire protection district or other recognized local fire protection authority.

<b>Rates:</b>	Hydrants	included in rates
	Standpipes/Blow-Offs	included in rates

**Schedule “F” - Availability of Service Charge as per  
Rent Charge Agreement(s)**

**Applicability:** To the owners all of lots that have a Rent Charge Agreement registered on title.

As of March 1, 2010

1. A fixed **Rent Charge** **\$ 45** per bed unit per annum<sup>1</sup>

Note 1: Consistent with Section 2 (Billing and Payment) of the Terms and Conditions, the Rent Charge is billed monthly.