



Panorama Water Utility

Amended Revenue Requirement & Rate Application for 2020 through to 2022

March 2021

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:

Corix Multi-Utility Services Inc.
19900 84th Avenue
Langley, BC V2Y 3C2

Contact: Errol South
Senior Manager, Regulatory Affairs
Phone: 604-455-3600
Fax: 604-455-3628

Regulatory Email: RegulatoryAffairs.Canada@corix.com

TABLE OF CONTENTS

1. Introduction and Background 1

2. Determinations And Directives From Order No. 2578 3

 2.1 Revenue Requirements Issues 3

 2.1.1 Groundwater Source Development Program (GSDP) cost..... 3

 2.1.2 Operations and Maintenance (O&M) Costs..... 5

 2.1.3 Customer Count and Consumption..... 7

 2.2 Contribution In Aid of Future Construction (CIAC)..... 7

 2.3 Rate Design..... 8

 2.4 Revenue Deficiency Deferral Account (RDDA) 8

 2.5 Other Revenue 9

3. Implementation of The first Rate Increase 9

4. Approvals Sought..... 10

5. Amended Tables 12

6. Bill Impacts..... 17

 6.1 Total Customer Bill Impact 17

FINANCIAL SCHEDULES 18

APPENDIX 1: PROPOSED WATER TARIFF NO. 5 PAGES (LEGAL BLACKLINE FROM INTERIM WATER TARIFF NO. 5)..... A1-1

APPENDIX 2: PROPOSED WATER TARIFF NO. 5 PAGES (CLEAN) A2-1

LIST OF TABLES

| | |
|---|----|
| Table 1: Total GSDP Project Costs (before reserve fund withdrawals and excluding AFUDC) | 3 |
| Table 2: Total GSDP Project Costs (after reserve fund withdrawals and excluding AFUDC) | 4 |
| Table 3: Total GSDP Project Costs (after reserve fund withdrawals and including AFUDC)..... | 4 |
| Table 4: GSDP Projects Costs in Rate Base..... | 4 |
| Table 5: 2020 Deemed Interest Rate | 7 |
| Table 6: RDDA Indicative Balances 2023 to 2027 | 9 |
| Table 7: 2020 Revenues Comparison..... | 10 |
| Table 8: Operating and Maintenance Expenses | 12 |
| Table 9: Forecast Revenue Requirements for the Utility..... | 13 |
| Table 10: Revenue Deficiency Deferral Account Balances by Year..... | 13 |
| Table 11: Forecast Rate Base for the Utility | 14 |
| Table 12: Utility Customers and Consumption | 15 |
| Table 13: Requested rate increase (Test Years 2020, 2021 and 2022)..... | 16 |
| Table 14: Total Bill Impact for Residential Customers | 17 |
| Table 15: Total Bill Impact for Commercial Customers | 17 |

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 Decision and Order No. 2551 issued by the Office of the Comptroller of Water Rights (“Comptroller”), on August 23, 2019. Decision and Order No. 2551 approved a revenue requirement and a water rate and tariff structure on a final and permanent basis effective January 1, 2019.

On February 28, 2020 Corix filed its original Application for Revenue Requirement and Rates For 2020 through to 2022 (“February 28 Application”) for rates effective March 1, 2020. The February 28 Application included into rate base the Groundwater Source Development Program (“GSDP”) project costs. Corix subsequently filed a Supplementary Information Filing on April 17, 2020 which provided scenarios for a delayed rate increase due to COVID-19 and a proposed Evidentiary Update. On May 19, 2020 the Comptroller issued Order No. 2565 setting out a filing date of June 30, 2020 for the Evidentiary Update.

On June 30, 2020, Corix submitted its Evidentiary Update (“June 30, 2020 Evidentiary Update” or “Evidentiary Update”) along with a June 2020 Amended Application (“June 2020 Amended Application”) for a rate increase effective August 1, 2020. The Comptroller issued Order No. 2570 making the then-existing tariff interim as of March 1, 2020, and approving an interim and refundable rate increase effective August 1, 2020. Order No. 2570 also set the Regulatory Timetable for the hearing.

On October 30, 2020 Corix filed its responses to Information Requests No. 1 received from the Comptroller, Trappers Way Residential Group (“Trappers Way”), and Panorama Subdivision Owners Association (“PSOA”). In that October 30, 2020 filing, Corix submitted a revision to its application resulting from the additional investigations undertaken in responding to the requests. In addition to the application requests found in Section 1.2 Regulatory Approvals Sought in the June 2020 Amended Application (contained in the June 30, 2020 Evidentiary Update) the revision included an additional request to amend Water Tariff Schedule B for the Contribution in Aid of Future Construction (altogether, the “Revised Application”).

On November 23, 2020, Corix received Intervener Submissions from Trappers Way and PSOA. The Intervener Submissions provided Intervener comments on the application but also included further detailed information requests. Corix responded on November 26, 2020 and identified two options for the completion of the hearing. The Comptroller on November 30, 2020 issued Order No. 2577 granting Corix until December 14, 2020 to allow Corix to provide limited responses to the additional questions raised by the Interveners and to provide its Reply Submission.

On December 14, 2020 Corix filed its Reply Submission in accordance with Order No. 2577.

On February 16, 2021, the Comptroller issued Order No. 2578 which included the following directives:

1. Corix is to refile the Amended Application updated to comply with all determinations and directives in the attached Reasons for Decision and Order.
2. The refiled Amended Application is expected to be approved provided that it is complete and complies with those determinations and directives.
3. The Amended Application is to be refiled within four weeks from the date of this Order.
4. Until then, the proposed rates and Water Tariff No. 5 effective August 1, 2020 are to continue on an interim refundable basis as approved on July 31, 2020 by Order 2570.

Refiling of Application

The Comptroller in Section 9 Refiling of Application on page 21 of Appendix A to Order 2578 stated:

“Based on the various determinations made in these Reasons for Decision, Corix will need to refile its forecast 2020-2022 Revenue Requirements and Rates, with supporting schedules, to comply with all directives of the Deputy Comptroller and 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 by Corix of the 2020-2022 Revenue Requirements and Rates, with supporting schedules, to comply with those directives.”

2. DETERMINATIONS AND DIRECTIVES FROM ORDER NO. 2578

In Order No. 2578 the Comptroller identified certain issues as significant in determining the appropriate rates for Panorama Water. The Comptroller’s determinations and directives on each identified issue is provided below.

Corix has updated the Financial Model filed in the June 2020 Evidentiary Update for the determinations and approvals in Order No. 2578 to arrive at the Test Year amounts for 2020, 2021, and 2022. The Financial Schedules on page 18 contains Schedules 1 to 14 for years 2020 to 2022. The determinations and directives from Order No. 2578 are incorporated in this filing and the accompanying re-filed Financial Schedules (“March 2021 Amended Application”).

2.1 REVENUE REQUIREMENTS ISSUES

2.1.1 Groundwater Source Development Program (GSDP) cost

“Therefore, the Total GSDP Project costs incurred by Corix are approved and are to be added to rate base.”¹

Action taken:

The approved Total GSDP Project costs (Final Cost estimate, October 2020 Update of \$7,630,017²) are reflected in the re-filed Financial Schedules in Schedule 4. The following tables provides the summary information for the GSDP Project Costs.

Table 1: Total GSDP Project Costs (before reserve fund withdrawals and excluding AFUDC)

| | Total GSDP Project Cost* |
|--|--------------------------|
| Approved by Water Comptroller Order No. 2578 | \$ 7,630,017 |
| Final Cost estimate, October 2020 Update | \$ 7,630,017 |

* - Before approved reserve funds withdrawals and before Allowance for Funds Used During Construction (“AFUDC”)

¹ Reasons for Decision and Order, Appendix A to Order 2578, p. 6

² October 30, 2020 Corix Response to Information Request No. 1 and Revised Application, Table 11: Total GSDP Project Costs (before reserve fund withdrawals and excluding AFUDC) Final Cost estimate October 2020 Update, p. 17

Table 2: Total GSDP Project Costs (after reserve fund withdrawals and excluding AFUDC)

| | Total GSDP Project Cost* |
|--|---------------------------------|
| Final Cost estimate, October 2020 Update | \$7,630,017 |
| Less reserve fund withdrawals | (\$974,434) |
| GSDP Project Costs after reserve fund withdrawals (October 2020 Update) | \$6,655,583 |

* - After reserve funds withdrawals and before AFUDC

Table 3: Total GSDP Project Costs (after reserve fund withdrawals and including AFUDC)

| | Total GSDP Project Cost |
|---|--------------------------------|
| Final Cost estimate, October 2020 Update | \$7,630,017 |
| Less reserve fund withdrawals | (\$974,434) |
| GSDP Project Costs after reserve fund withdrawals | \$6,655,583 |
| Plus AFUDC | \$299,051 |
| Total GSDP Project Costs incurred by Corix (October 2020 Update) | \$6,954,634 |

Table 4: GSDP Projects Costs in Rate Base

| | Total GSDP Project Cost |
|--|--------------------------------|
| GSDP Plant In-Service | |
| GSDP spend prior to March 1, 2020 incl. AFUDC | \$7,583,730 |
| GSDP capital expenditures on or after March 1, 2020 | \$232,899 |
| Total Gross GSDP Plant In-Service | \$7,816,629 |
| Contributions in aid of construction (reserve fund withdrawals) | (\$974,434) |
| Total Gross GSDP Plant In-Service after CIAC | \$6,842,195 |
| Decommissioning costs in deferral account | \$112,439 |
| Total GSDP Project Costs in Rate Base (October 2020 update) | \$6,954,634 |

2.1.2 Operations and Maintenance (O&M) Costs

Electrical Costs

“The Utility is to correct its forecast of electricity costs and include any refund in the RDDA.”³

Action Taken:

The amended forecast electricity costs are reflected in the re-filed Financial Schedules. The Electricity Cost Forecast for 2020 has been amended to \$51,565 which includes the Toby Creek Electrical correction. Also, the Forecast 2021 electricity costs are included at \$55,000 based on the October 2020 update.⁴ Future electricity costs beyond 2021 are escalated at CPI of 2%. The amended electricity costs can be found in Schedule 2 line 7.

Wages and Salaries

“The wages and salaries escalator is to be adjusted to 2.5%.”⁵

Action Taken:

The wages and salaries are adjusted at 2.5% and reflected in the re-filed Financial Schedules in Schedule 2 line 6.

Corporate and Regional Cost Allocations

“The Corporate Service Costs are approved.”⁶

Action Taken:

The approved Corporate and Regional Service Costs are included in the re-filed Financial Schedules in Schedule 2 line 24.

Capital Structure, Return on Equity (ROE) and Interest expense

1. Capital Structure:

“The proposed capital structure is approved.”⁷

Action Taken:

The approved capital structure of 47.5% debt and 42.5% equity are reflected in the re-filed Financial Schedules in Schedule 9A lines 2 and 3.

³ Reasons for Decision and Order, Appendix A to Order 2578, p. 8

⁴ October 30, 2020 Corix Response to Comptroller Information Request No. 1 Q. 6.1

⁵ Reasons for Decision and Order, Appendix A to Order 2578, p. 8

⁶ Reasons for Decision and Order, Appendix A to Order 2578, p. 12

⁷ Reasons for Decision and Order, Appendix A to Order 2578, p. 13

2. Return on Equity:

“The proposed ROE and mechanism for adjustment are approved.”⁸

Action Taken:

The approved return on equity of 9.5% is reflected in the re-filed Financial Schedules in Schedule 9A, line 8.

3. Deemed Interest Rate:

“The methodology used to calculate a deemed interest rate off of the GCOC 10-year bond yield plus a premium for a BBB_BBB(low)rated debt is approved. The proposed mechanism to true-up monthly deemed interest rates is also approved. However, the Deputy Comptroller finds that a base deemed interest rate of 3.35% may better reflect interest rates during this pandemic and post pandemic test period.”⁹

Action Taken:

By applying the approved methodology to calculate the deemed interest rate, the 2020 Deemed Interest Rate is 3.22%. Also, the Forecast Deemed Interest Rates for the 2021 and 2022 Test Years have been updated with the 3.22% interest rate. These interest rates are reflected in the re-filed Financial Schedules in Schedule 9A line 7.

Table 5 below shows the Actual 2020 Deemed Interest Rate calculation using the approved methodology.

⁸ Reasons for Decision and Order, Appendix A to Order 2578, p. 14

⁹ Reasons for Decision and Order, Appendix A to Order 2578, p. 15

Table 5: 2020 Deemed Interest Rate

| Month | Deemed Interest Rate % |
|---|------------------------|
| January 2020 | 3.28% |
| February 2020 | 3.12% |
| March 2020 | 3.01% |
| April 2020 | 5.11% |
| May 2020 | 3.58% |
| June 2020 | 3.40% |
| July 2020 | 3.04% |
| August 2020 | 2.88% |
| September 2020 | 2.75% |
| October 2020 | 2.80% |
| November 2020 | 2.93% |
| December 2020 | 2.70% |
| Average (12 months) | 3.22% |
| Actual 2020 Deemed Interest Rate | 3.22% |

2.1.3 Customer Count and Consumption

“Recognizing that the positive impact on rates of varying the sales forecast as modelled above is very small and that actual sales are significantly below forecast in 2020, **the Deputy Comptroller accepts the Amended Application sales forecast with any differences being trued-up and added to the RDDA.**”¹⁰

Action taken:

As per the Reasons for Decision, the re-filed financial schedules reflect the forecast customer count and consumption as modelled in the June 30, 2020 Evidentiary Update. The customer count can be found in Schedule 1 in the re-filed Financial Schedules.

2.2 CONTRIBUTION IN AID OF FUTURE CONSTRUCTION (CIAC)

“The proposed inflationary increase to the CIAC is approved effective the date of this Decision. The CIAC charge is to be set at \$1,585 per bed unit. In the next revenue requirement application, Corix is to complete a more detailed cost analysis to determine whether the \$1,585 per bed unit is appropriate.”¹¹

¹⁰ Reasons for Decision and Order, Appendix A to Order 2578, p. 16

¹¹ Reasons for Decision and Order, Appendix A to Order 2578, p. 17

Action taken:

The tariff page, Schedule “B” Contribution in Aid of Future Construction has been amended for the approved CIAC of \$1,585 per bed unit.

2.3 RATE DESIGN

“The Deputy Comptroller accepts that it is premature to undertake a comprehensive rate design during this test period of very large rate increases. Through rate design one hopes to encourage conservation without jeopardizing the ability of a utility to recover its revenue requirements, and the very high rate increases will induce conservation by itself. Conservation rates can also forestall expensive capacity additions but Corix is not facing a capacity shortfall in the next few years. Since the proposed rates under-recover the actual fixed costs in the basic charge, it helps that the RDDA trues up actual consumption differences from those approved.”¹²

Action taken:

No action required for the March 2021 Amended Application.

2.4 REVENUE DEFICIENCY DEFERRAL ACCOUNT (RDDA)

“The Deputy Comptroller accepts Scenario E (updated) as a reasonable balance between rate increase phase in and a reasonable period of time to return the RDDA balance to zero. It is accepted that the proposed 2020 and 2021 rate increases are required to maintain the RDDA balance at a reasonable level. The RDDA will carry the revenue differences from the approved revenue requirement.

With the RDDA in place the Consumption Deferral Account is no longer required.

In its next Revenue Requirements filing in 2022 for rates commencing in 2023, the Utility is directed to consider further phase in options.”¹³

Action taken:

The RDDA balances for the Test Years 2020 to 2022 are shown in Schedule 9 lines 51 to 59 in the re-filed Financial Schedules. In the next revenue requirements application Corix will consider further phase-in options for rate increases and the RDDA balance.

Table 6 below shows the Test Years 2020 to 2022 plus the indicative figures for years 2023 to 2027 with an anticipated full RDDA recovery in 2027.

¹² Reasons for Decision and Order, Appendix A to Order 2578, p. 18

¹³ Reasons for Decision and Order, Appendix A to Order 2578, p. 20

Table 6: RDDA Indicative Balances 2023 to 2027

| | Test Year | Test Year | Test Year | Indicative 2023 | Indicative 2024 | Indicative 2025 | Indicative 2026 | Indicative 2027 |
|--|--------------|--------------|--------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| RDDA Recovery in 2027 | 2020 | 2021 | 2022 | | | | | |
| March 2021 Amended Application | | | | | | | | |
| Total Revenue Requirements (excl. CDA Rider 1) | \$885,771 | \$1,020,428 | \$1,049,305 | \$1,063,803 | \$1,169,785 | \$1,135,619 | \$1,121,013 | \$1,082,855 |
| Rate Residential (<i>Fixed and Metered Charge</i>) | 0% | 113% | 30% | 18% | 7% | 3% | -4% | -11% |
| Rate Commercial (<i>Fixed and Metered Charge</i>) | 0% | 113% | 30% | 18% | 7% | 3% | -4% | -11% |
| Target % Recovery of Total Rev. Req. (excl CDA) | 42.8% | 78.0% | 98.0% | 115.0% | 113.0% | 119.0% | 115.0% | 105.3% |
| Target Revenue Requirement | \$378,813 | \$796,066 | \$1,028,036 | \$1,223,374 | \$1,321,857 | \$1,351,386 | \$1,289,165 | \$1,139,881 |
| RDDA Balance (\$) | \$506,958 | \$731,319 | \$752,588 | \$593,018 | \$440,946 | \$225,178 | \$57,026 | \$0 |
| Residential Bill Impact | 1% | 91% | 29% | 8% | 8% | 2% | -5% | -12% |
| Commercial Bill Impact | 4% | 82% | 28% | 1% | 7% | 2% | -5% | -12% |

2.5 OTHER REVENUE

“Other Revenue is to be adjusted for new customer forecasts.”¹⁴

Action taken:

In the re-filed Schedule 1 Line 37 the Other Income amount has been amended for the customer forecasts.

3. IMPLEMENTATION OF THE FIRST RATE INCREASE

On February 8, 2021 Corix wrote the Water Management Branch advising that due to an error in its billing system, the interim rate increase approved effective August 1, 2020 had not been billed to customers. Corix estimated the unbilled interim rate increase to be \$109,000 for the period from August 1 to December 31, 2020 based on the test year customer consumption. Corix proposed that the rate application have its first rate increase on January 1, 2021 based on the effective January 1, 2021 interim rates as approved by Order No. 2570. Corix further proposed that the RDDA be credited with the revenue shortfall from 2020. As a result, the full recovery of the RDDA would likely be delayed until 2027.

On February 16, 2020 the Secretary the Comptroller of Water Rights responded with a letter noting: “The Deputy Comptroller has considered the request and determines that the proposed course of action is necessary to avoid even larger customer rate increases in 2021 and 2022. The phasing in to customer rates of rate base increases from the GSDP must be done over several years to limit the impacts on customers in any one year.”

Table 7 below calculates the 2020 Revenues Comparison difference with no rate increase in 2020 and a rate increase on August 1, 2020.

¹⁴ Reasons for Decision and Order, Appendix A to Order 2578, p. 21

Table 7: 2020 Revenues Comparison

| Revenue Requirement | 2020 Revenues With No Rate Change in 2020 | 2020 Revenues With Aug. 1, 2020 Rate Change | Difference |
|--|--|--|-------------------|
| Operating and Maintenance Expenses | \$416,047 | \$416,047 | \$0 |
| Depreciation Expense | 138,514 | 138,514 | 0 |
| Amortization of CIAC | (15,977) | (15,977) | 0 |
| Amortization of Deferred Decommissioning Costs | 1,874 | 1,874 | 0 |
| Interest on Debt | 108,566 | 107,703 | 863 |
| Return on Equity | 236,746 | 234,864 | 1,883 |
| Income Tax Expense (Recovery) | 0 | 0 | 0 |
| Revenue Requirement | \$885,771 | \$883,025 | \$2,746 |
| Revenue | \$378,813 | \$487,977 | (\$109,164) |
| Surplus (Shortfall) | (\$506,958) | (\$395,048) | (\$111,910) |
| Revenue Deficiency Deferral Account | | | |
| Revenue Deficiency Deferral Account | 2020 Revenues With No Rate Change in 2020 | 2020 Revenues With Aug. 1, 2020 Rate Change | Difference |
| <u>Revenue Deficiency Deferral Account</u> | | | |
| Opening Balance | \$0 | \$0 | \$0 |
| Revenue Required | 885,771 | 883,025 | 2,746 |
| Revenue Received | 378,813 | 487,977 | (109,164) |
| Revenue deficiency (surplus) | \$506,958 | \$395,048 | \$111,910 |
| Ending Balance | \$506,958 | \$395,048 | \$111,910 |

Schedule 9B in the Financial Schedules provides further information on the differences for rate base, revenue requirements, and the RDDA from the June 30, 2020 Evidentiary Update.

4. APPROVALS SOUGHT

Pursuant to the directives in the Reasons for Decision and Order No. 2578, Corix submits this March 2021 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:

1. Effective January 1, 2021
 - i. Residential Consumption Charge of \$4.01 per cubic meter
 - ii. Residential Fixed Charge of \$6.59 per bed unit per month
 - iii. Commercial Consumption Charge of \$4.20 per cubic meter
 - iv. Commercial Fixed Charge of \$7.32 per bed unit per month
 - v. Consumption Deferral Account Rate Rider 1 of \$1.21 per cubic meter
 - vi. Schedule "B" - Contribution in Aid of Future Construction \$1,585 per bed unit

2. Effective January 1, 2022
 - i. Residential Consumption Charge of \$5.21 per cubic meter
 - ii. Residential Fixed Charge of \$8.57 per bed unit per month
 - iii. Commercial Consumption Charge of \$5.46 per cubic meter
 - iv. Commercial Fixed Charge of \$9.51 per bed unit per month
 - v. Consumption Deferral Account Rate Rider 1 of \$1.46 per cubic meter.

The above rate changes are reflected in (1) the proposed final and permanent Water Tariff No. 5 contained in Appendix 2 Proposed Tariff Pages and (2) in Schedule 12 lines 59 to 65 in the re-filed Financial Schedules. Note that the proposed Water Tariff No. 5 contains the first effective rate change on January 1, 2021. This means that the final and permanent Water Tariff No. 4 approved by Decision and Order No. 2551 effective January 1, 2019 continues to be effective until December 31, 2020. Upon approval by the Comptroller, Water Tariff No. 5 with its final and permanent rates would be effective from January 1, 2021.

5. AMENDED TABLES

All Financial Schedules in the March 2021 Amended Application have been amended pursuant to the directives in Order No. 2578. The Financial Schedules can be found on page 18. The following tables presented below provide the key information relevant to the rate application.

Table 8: Operating and Maintenance Expenses

| Corix Multi-Utility Services Inc. Panorama Water Utility Schedule of Operating and Maintenance Expenses Schedule 2 | | | | | | | | |
|---|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Line No. | Actual 2016 | Actual 2017 | Actual 2018 | Actual 2019 | Forecast 2020 | Forecast 2021 | Forecast 2022 | |
| 1 | Cost of Goods Sold | | | | | | | |
| 2 | Chlorine and Supplies | \$2,889 | \$6,532 | \$4,643 | \$3,524 | \$6,751 | \$4,868 | \$4,965 |
| 3 | Contracting | \$1,033 | \$1,547 | \$67 | \$120 | \$838 | \$721 | \$735 |
| 4 | Billing & Customer Care | \$9,782 | \$11,200 | \$13,499 | \$12,406 | \$13,860 | \$14,137 | \$14,419 |
| 5 | Water testing | \$4,553 | \$3,879 | \$4,809 | \$6,511 | \$6,096 | \$6,218 | \$6,342 |
| 6 | Wages and Salaries (prev. "Wages - Operators") | \$89,625 | \$90,993 | \$101,069 | \$117,948 | \$110,006 | \$112,756 | \$115,575 |
| 7 | Utilities | \$19,925 | \$29,477 | \$20,560 | \$32,913 | \$51,565 | \$55,000 | \$56,100 |
| 8 | Total Cost of Goods Sold | \$127,807 | \$143,628 | \$144,647 | \$173,422 | \$189,115 | \$193,700 | \$198,137 |
| 9 | | | | | | | | |
| 10 | Selling, General and Administration Expenses | | | | | | | |
| 11 | Advertising | \$140 | \$581 | \$74 | \$11 | \$0 | \$0 | \$0 |
| 12 | Accounting | \$8,500 | \$8,500 | \$8,500 | \$9,005 | \$9,000 | \$9,000 | \$9,000 |
| 13 | Vehicles/Travel | \$26,634 | \$24,423 | \$27,416 | \$25,887 | \$18,882 | \$19,260 | \$19,645 |
| 14 | Freight | \$1,755 | \$2,160 | \$1,690 | \$779 | \$2,500 | \$2,550 | \$2,601 |
| 15 | Insurance | \$2,767 | \$2,945 | \$6,105 | \$23,924 | \$29,387 | \$29,975 | \$30,574 |
| 16 | Wages - Administration | \$34,554 | \$43,408 | \$40,368 | \$31,559 | \$0 | \$0 | \$0 |
| 17 | Licenses and Permits | \$839 | \$904 | \$939 | \$890 | \$1,300 | \$1,326 | \$1,353 |
| 18 | Hydrant maintenance | \$255 | \$0 | \$0 | \$4,184 | \$4,500 | \$4,590 | \$4,682 |
| 19 | Repairs and maintenance (see notes) | \$15,722 | \$6,764 | \$10,538 | \$3,304 | \$4,142 | \$4,225 | \$4,309 |
| 20 | Office expenses | \$26,280 | \$26,194 | \$22,014 | \$18,314 | \$4,154 | \$4,237 | \$4,322 |
| 21 | Shop supplies | \$7,723 | \$9,509 | \$5,969 | \$4,714 | \$0 | \$0 | \$0 |
| 22 | Training | \$3,960 | \$6,769 | \$4,617 | \$1,481 | \$0 | \$0 | \$0 |
| 23 | Bad Debt | \$4 | \$0 | \$0 | \$175 | \$0 | \$0 | \$0 |
| 24 | Corporate and Regional Services | \$172,725 | \$194,881 | \$254,670 | \$61,938 | \$102,097 | \$126,847 | \$146,668 |
| 25 | Allocations from Panorama & Kootenay Ops | \$0 | \$0 | \$0 | \$0 | \$24,970 | \$25,469 | \$25,979 |
| 26 | Regulatory Costs | \$0 | \$0 | \$19,631 | \$5,275 | \$26,000 | \$5,000 | \$5,000 |
| 27 | Total selling, general and administration | \$301,858 | \$327,038 | \$402,531 | \$191,440 | \$226,932 | \$232,479 | \$254,132 |
| 28 | | | | | | | | |
| 29 | Total Operating and Maintenance Expenses | \$429,665 | \$470,666 | \$547,178 | \$364,862 | \$416,047 | \$426,179 | \$452,270 |

Table 9: Forecast Revenue Requirements for the Utility

| Revenue Requirement | Forecast 2020 | Forecast 2021 | Forecast 2022 |
|--|------------------|--------------------|--------------------|
| Operating and Maintenance Expenses | \$416,047 | \$426,179 | \$452,270 |
| Depreciation Expense | 138,514 | 170,074 | 172,145 |
| Amortization of CIAC | (15,977) | (19,172) | (19,172) |
| Amortization of Deferred Decommissioning Costs | 1,874 | 4,498 | 4,498 |
| Interest on Debt | 108,566 | 137,974 | 138,199 |
| Return on Equity | 236,746 | 300,875 | 301,366 |
| Income Tax Expense (Recovery) | 0 | 0 | 0 |
| Revenue Requirement | \$885,771 | \$1,020,428 | \$1,049,305 |
| Revenue | \$378,813 | \$796,066 | \$1,028,036 |
| Surplus (Shortfall) | (\$506,958) | (\$224,361) | (\$21,269) |

Table 10: Revenue Deficiency Deferral Account Balances by Year

| Revenue Deficiency Deferral Account | Forecast 2020 | Forecast 2021 | Forecast 2022 |
|--|------------------|------------------|------------------|
| <u>Revenue Deficiency Deferral Account</u> | | | |
| Opening Balance | \$0 | \$506,958 | \$731,319 |
| Revenue Required | 885,771 | 1,020,428 | 1,049,305 |
| Revenue Received | 378,813 | 796,066 | 1,028,036 |
| Revenue deficiency (surplus) | \$506,958 | \$224,361 | \$21,269 |
| Ending Balance | \$506,958 | \$731,319 | \$752,588 |

Table 11: Forecast Rate Base for the Utility

| Rate Base and Financing | Forecast 2020 | Forecast 2021 | Forecast 2022 |
|--|--------------------------|--------------------------|--------------------------|
| <u>Plant in Service</u> | | | |
| Balance at beginning of year | \$7,583,730 | \$7,816,629 | \$7,851,629 |
| Balance at end of year | 7,816,629 | 7,851,629 | 7,901,629 |
| Mid-Year Plant in Service | 6,416,817 | 7,834,129 | 7,876,629 |
| <u>Accumulated Depreciation</u> | | | |
| Balance at beginning of year | 0 | (138,514) | (308,588) |
| Balance at end of year | (138,514) | (308,588) | (480,733) |
| Mid-Year Accumulated Depreciation | (57,714) | (223,551) | (394,660) |
| Mid-Year Plant in Service , net of Acc. Depr. | \$6,359,103 | \$7,610,579 | \$7,481,969 |
| <u>Contributions in aid of construction (CIAC)</u> | | | |
| Balance at beginning of year | (\$974,434) | (\$974,434) | (\$974,434) |
| Balance at end of year | (974,434) | (974,434) | (974,434) |
| Mid-Year CIAC | (812,028) | (974,434) | (974,434) |
| <u>Accumulated Amortization</u> | | | |
| Balance at beginning of year | 0 | 15,977 | 35,149 |
| Balance at end of year | 15,977 | 35,149 | 54,321 |
| Mid-Year Accumulated Amortization | 6,657 | 25,563 | 44,735 |
| Mid-Year CIAC, net of Acc. Amor. | (\$796,052) | (\$939,286) | (\$920,114) |
| Mid-Year Net Plant in Service | 5,563,051 | \$6,671,293 | \$6,561,855 |
| Mid-Year Deferral Accounts | 257,301 | 727,454 | 845,772 |
| Working Capital | 43,338 | 53,272 | 56,534 |
| Mid-Year Rate Base | \$5,863,690 | \$7,452,020 | \$7,464,161 |
| Debt | \$3,371,622 | \$4,284,911 | \$4,291,893 |
| Equity | 2,492,068 | 3,167,108 | 3,172,269 |
| Rate Base Financing | \$5,863,690 | \$7,452,020 | \$7,464,161 |
| Interest on Debt | \$108,566 | \$137,974 | \$138,199 |
| Return on Equity | 236,746 | 300,875 | 301,366 |
| Return on Rate Base | \$345,313 | \$438,849 | \$439,564 |

Table 12: Utility Customers and Consumption

| | Actual | Forecast | Forecast | Forecast |
|---|--------|----------|----------|----------|
| | 2019 | 2020 | 2021 | 2022 |
| Residential ⁽¹⁾ | | | | |
| No. of Customers | 291 | 292 | 293 | 294 |
| No. of bed units (bu) | 2,048 | 2,058 | 2,068 | 2,078 |
| Consumption per bed unit (m ³ /bu) | 11.90 | 12.10 | 11.98 | 11.86 |
| Consumption (m ³) | 24,368 | 24,899 | 24,770 | 24,641 |
| | | | | |
| Commercial | | | | |
| No. of Customers | 37 | 37 | 37 | 37 |
| No. of bed units (bu) | 2,438 | 2,438 | 2,438 | 2,438 |
| Consumption per bed unit (m ³ /bu) | 29.06 | 30.66 | 30.35 | 30.05 |
| Consumption (m ³) | 70,860 | 74,741 | 73,994 | 73,254 |

- (1) The number of residential customers excludes Standby residential customers.
- (2) The number of bed units represents the annual average.
- (3) Consumption per bed unit is represented by an annual figure in this table. In the financial model this is calculated and forecast on a monthly basis.

Table 13: Requested rate increase (Test Years 2020, 2021 and 2022)

| | Forecast | Forecast | Forecast |
|--|-----------|-------------|-------------|
| | 2020 | 2021 | 2022 |
| Total Revenue Requirements (excl. CDA Rider 1) | \$885,771 | \$1,020,428 | \$1,049,305 |
| | | | |
| <u>Proposed Tariff Rate Changes</u> | | | |
| Residential (<i>Fixed and Metered Charge</i>) | 0% | 113% | 30% |
| Commercial (<i>Fixed and Metered Charge</i>) | 0% | 113% | 30% |
| | | | |
| Target % Recovery of Total Rev. Req. (excl CDA) | 42.8% | 78.0% | 98.0% |
| Target Revenue Requirement (after target % recovery) | \$378,813 | \$796,066 | \$1,028,036 |
| RDDA Balance (\$) | \$506,958 | \$731,319 | \$752,588 |
| | | | |

6. BILL IMPACTS

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

6.1 TOTAL CUSTOMER BILL IMPACT

Financial Schedule 14, summarized in Tables 14 and 15 below, present the total bill impact for all of the proposals in this March 2021 Amended Application and the CDA Rider 1 based on sample residential and a commercial customers characterized by an average number of bed units and average consumption.

Table 14: Total Bill Impact for Residential Customers

| Residential Customers ^{(1), (2)} | Actual | Proposed | Proposed | Proposed |
|---|--------|-----------|------------|------------|
| | 2019 | 2020 | 2021 | 2022 |
| Fixed Charge (\$ / bed unit / month) | 3.09 | 3.09 | 6.59 | 8.57 |
| Metered Rate (\$ / m ³) | 1.88 | 1.88 | 4.01 | 5.21 |
| CDA Rider 1 (\$ / m ³) | 1.21 | 1.21 | 1.21 | 1.46 |
| | | | | |
| Average Annual Bill (\$) | 520 | 525 | 1,000 | 1,286 |
| Average Monthly Bill (\$) | 43 | 44 | 83 | 107 |
| Total Annual Bill Change (\$) | - | 5 | 475 | 286 |
| Total Annual Bill Change (%) | - | 1% | 91% | 29% |

(1) The annual average number of bed units ranges from 7.0 to 7.1 bed units per customer from 2019 to 2022.

(2) The average consumption ranges from 83.7 to 85.3 cubic metres per year for the period 2019 to 2022.

Table 15: Total Bill Impact for Commercial Customers

| Commercial Customers ^{(1), (2)} | Actual | Proposed | Proposed | Proposed |
|---|--------|------------|--------------|--------------|
| | 2019 | 2020 | 2021 | 2022 |
| Fixed Charge (\$ / bed unit / month) | 3.43 | 3.43 | 7.32 | 9.51 |
| Metered Rate (\$ / m ³) | 1.97 | 1.97 | 4.20 | 5.46 |
| CDA Rider 1 ⁽³⁾ (\$ / m ³) | 1.21 | 1.21 | 1.21 | 1.46 |
| | | | | |
| Average Annual Bill (\$) | 8,802 | 9,136 | 16,615 | 21,231 |
| Average Monthly Bill (\$) | 734 | 761 | 1,385 | 1,769 |
| Total Annual Bill Increase (\$) | - | 334 | 7,479 | 4,616 |
| Total Annual Bill Increase (%) | - | 4% | 82% | 28% |

(1) The annual average number of bed units remains at 65.9 bed units per customer from 2019 to 2022.

(2) The average consumption ranges from 1915 to 2020 cubic metres per year for the period 2019 to 2022.

FINANCIAL SCHEDULES

| | |
|--|-------------|
| Historical Revenue, Customer Count and Usage | Schedule 1 |
| Operating & Maintenance (O&M) Costs | Schedule 2 |
| GSDP Project Cost Data | Schedule 4 |
| Capital Expenditure and CIACs | Schedule 5 |
| Depreciation and Amortization Schedule | Schedule 6 |
| Utility Plant in Service | Schedule 7 |
| Capital Cost Allowance (CCA) | Schedule 8 |
| Rate Base and Revenue Requirements | Schedule 9 |
| Capital Structure and Cost of Capital | Schedule 9A |
| Rate Base and Revenue Requirements – Comparison of Differences | Schedule 9B |
| Income Tax | Schedule 10 |
| Continuity of Deferred Charges | Schedule 11 |
| Customer Rates | Schedule 12 |
| Consumption Deferral Account (CDA) | Schedule 13 |
| Estimated Customer Bill Impact | Schedule 14 |

Note:

Corporate and Regional Services Allocation (Confidential) Schedule 3 was filed in the June 30, 2020 Evidentiary Update and is not included in this March 2021 Amended Application. The amounts for the Corporate and Regional Service Allocation as shown in Schedule 2 line 24 remain unchanged from the June 30, 2020 Evidentiary Update.

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

| Line No. | Actual 2015 | Actual 2016 | Actual 2017 | Actual 2018 | Actual 2019 | Forecast 2020 | Forecast 2021 | Forecast 2022 | |
|----------|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| 1 | <u>Number of Customers (Average per year)</u> | | | | | | | | |
| 2 | Residential - metered | 274 | 283 | 287 | 290 | 291 | 292 | 293 | 294 |
| 3 | Commercial | 34 | 28 | 29 | 29 | 29 | 29 | 29 | 29 |
| 4 | Commercial - Irrigation | | 6 | 8 | 8 | 8 | 8 | 8 | 8 |
| 5 | Total metered customers | 308 | 317 | 324 | 327 | 328 | 329 | 330 | 331 |
| 6 | Residential Standby Customers | 40 | 31 | 30 | 29 | 30 | 29 | 28 | 27 |
| 7 | Total Customers | 348 | 348 | 354 | 356 | 358 | 358 | 358 | 358 |
| 8 | | | | | | | | | |
| 9 | <u>Average Annual Number of bed units (bu)</u> | | | | | | | | |
| 10 | Residential bu | 1,814 | 1,936 | 1,996 | 2,030 | 2,048 | 2,058 | 2,068 | 2,078 |
| 11 | Commercial bu | 2,346 | 2,462 | 2,438 | 2,438 | 2,438 | 2,438 | 2,438 | 2,438 |
| 12 | Total Annual bu | 4,160 | 4,397 | 4,434 | 4,468 | 4,486 | 4,496 | 4,506 | 4,516 |
| 13 | | | | | | | | | |
| 14 | <u>Annual Consumption (cu. m)</u> | | | | | | | | |
| 15 | Annual Consumption - Residential | 21,353 | 22,044 | 24,027 | 25,809 | 24,368 | 24,899 | 24,770 | 24,641 |
| 16 | Annual Consumption - Commercial | 69,405 | 72,107 | 78,216 | 77,564 | 70,860 | 74,741 | 73,994 | 73,254 |
| 17 | Total Annual Consumption | 90,758 | 94,151 | 102,243 | 103,373 | 95,228 | 99,640 | 98,764 | 97,895 |
| 18 | | | | | | | | | |
| 19 | <u>Sales Revenue</u> | | | | | | | | |
| 20 | Residential - Basic Charge (excl. accruals) | \$62,045 | \$66,206 | \$68,266 | \$69,426 | \$75,937 | \$76,310 | \$163,640 | \$213,647 |
| 21 | Residential - Usage (excl. accruals) | \$37,795 | \$39,018 | \$42,528 | \$45,682 | \$45,812 | \$46,811 | \$99,377 | \$128,448 |
| 22 | Residential Sales Revenue (excl. accruals) | \$99,839 | \$105,223 | \$110,794 | \$115,108 | \$121,749 | \$123,121 | \$263,016 | \$342,095 |
| 23 | | | | | | | | | |
| 24 | Commercial - Basic Charge (excl. accruals) | \$80,222 | \$84,183 | \$83,380 | \$83,380 | \$100,348 | \$100,348 | \$214,145 | \$278,241 |
| 25 | Commercial - Usage (excl. accruals) | \$122,847 | \$127,629 | \$138,442 | \$137,288 | \$139,594 | \$147,239 | \$311,070 | \$400,135 |
| 26 | Commercial Sales Revenue (excl. accruals) | \$203,069 | \$211,813 | \$221,822 | \$220,668 | \$239,942 | \$247,587 | \$525,215 | \$678,376 |
| 27 | | | | | | | | | |
| 28 | Accruals - Residential | (\$1,072.31) | \$1,423.62 | \$1,668.16 | (\$1,423.93) | (\$1,205.79) | \$0.00 | \$0.00 | \$0.00 |
| 29 | Accruals - Commercial | (\$2,566.65) | (\$3,159.69) | \$9,392.08 | (\$7,197.88) | \$2,385.28 | \$0.00 | \$0.00 | \$0.00 |
| 30 | Total Accruals (see note 1) | (\$3,638.96) | (\$1,736.07) | \$11,060.24 | (\$8,621.81) | \$1,179.49 | \$0.00 | \$0.00 | \$0.00 |
| 31 | | | | | | | | | |
| 32 | Total Sales Revenue (incl. Accruals) | \$299,269 | \$315,300 | \$343,676 | \$327,154 | \$362,870 | \$370,708 | \$788,231 | \$1,020,471 |
| 33 | | | | | | | | | |
| 34 | <u>Other Revenue</u> | | | | | | | | |
| 35 | Residential - Availability of Service (Rent) Charges | \$9,995 | \$9,213 | \$8,170 | \$7,988 | \$8,095 | \$7,830 | \$7,560 | \$7,290 |
| 36 | Residential Connection Fees | \$850 | \$810 | \$575 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 37 | Other Income | \$0 | \$0 | \$0 | \$615 | \$1,430 | \$275 | \$275 | \$275 |
| 38 | Total Sales Revenue (incl. Other Revenue) | \$310,114 | \$325,323 | \$352,421 | \$335,757 | \$372,395 | \$378,813 | \$796,066 | \$1,028,036 |
| 39 | Replacement Revenue Trust Fund (RRTF) Contributions | (\$100,000) | (\$100,000) | (\$100,000) | (\$100,000) | \$0 | \$0 | \$0 | \$0 |
| 40 | Total Sales Revenue to Corix (excludes Rate Rider) | \$210,114 | \$225,323 | \$252,421 | \$235,757 | \$372,395 | \$378,813 | \$796,066 | \$1,028,036 |

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

| Line No. | Actual 2016 | Actual 2017 | Actual 2018 | Actual 2019 | Forecast 2020 | Forecast 2021 | Forecast 2022 |
|----------|---|------------------|------------------|------------------|------------------|------------------|------------------|
| 1 | Cost of Goods Sold | | | | | | |
| 2 | \$2,889 | \$6,532 | \$4,643 | \$3,524 | \$6,751 | \$4,868 | \$4,965 |
| 3 | \$1,033 | \$1,547 | \$67 | \$120 | \$838 | \$721 | \$735 |
| 4 | \$9,782 | \$11,200 | \$13,499 | \$12,406 | \$13,860 | \$14,137 | \$14,419 |
| 5 | \$4,553 | \$3,879 | \$4,809 | \$6,511 | \$6,096 | \$6,218 | \$6,342 |
| 6 | \$89,625 | \$90,993 | \$101,069 | \$117,948 | \$110,006 | \$112,756 | \$115,575 |
| 7 | \$19,925 | \$29,477 | \$20,560 | \$32,913 | \$51,565 | \$55,000 | \$56,100 |
| 8 | \$127,807 | \$143,628 | \$144,647 | \$173,422 | \$189,115 | \$193,700 | \$198,137 |
| 9 | | | | | | | |
| 10 | Selling, General and Administration Expenses | | | | | | |
| 11 | \$140 | \$581 | \$74 | \$11 | \$0 | \$0 | \$0 |
| 12 | \$8,500 | \$8,500 | \$8,500 | \$9,005 | \$9,000 | \$9,000 | \$9,000 |
| 13 | \$26,634 | \$24,423 | \$27,416 | \$25,887 | \$18,882 | \$19,260 | \$19,645 |
| 14 | \$1,755 | \$2,160 | \$1,690 | \$779 | \$2,500 | \$2,550 | \$2,601 |
| 15 | \$2,767 | \$2,945 | \$6,105 | \$23,924 | \$29,387 | \$29,975 | \$30,574 |
| 16 | \$34,554 | \$43,408 | \$40,368 | \$31,559 | \$0 | \$0 | \$0 |
| 17 | \$839 | \$904 | \$939 | \$890 | \$1,300 | \$1,326 | \$1,353 |
| 18 | \$255 | \$0 | \$0 | \$4,184 | \$4,500 | \$4,590 | \$4,682 |
| 19 | \$15,722 | \$6,764 | \$10,538 | \$3,304 | \$4,142 | \$4,225 | \$4,309 |
| 20 | \$26,280 | \$26,194 | \$22,014 | \$18,314 | \$4,154 | \$4,237 | \$4,322 |
| 21 | \$7,723 | \$9,509 | \$5,969 | \$4,714 | \$0 | \$0 | \$0 |
| 22 | \$3,960 | \$6,769 | \$4,617 | \$1,481 | \$0 | \$0 | \$0 |
| 23 | \$4 | \$0 | \$0 | \$175 | \$0 | \$0 | \$0 |
| 24 | \$172,725 | \$194,881 | \$254,670 | \$61,938 | \$102,097 | \$126,847 | \$146,668 |
| 25 | \$0 | \$0 | \$0 | \$0 | \$24,970 | \$25,469 | \$25,979 |
| 26 | \$0 | \$0 | \$19,631 | \$5,275 | \$26,000 | \$5,000 | \$5,000 |
| 27 | \$301,858 | \$327,038 | \$402,531 | \$191,440 | \$226,932 | \$232,479 | \$254,132 |
| 28 | | | | | | | |
| 29 | \$429,665 | \$470,666 | \$547,178 | \$364,862 | \$416,047 | \$426,179 | \$452,270 |

**Corix Multi-Utility Services Inc.
Panorama Water Utility
Groundwater Source Development Program (GSDP) Project Costs
Schedule 4**

| Line | Sub-categories | Annual GSDP Project Costs | | | | | Total Project Costs |
|------|---|---------------------------|----------------|----------------|-------------------------|------------------|------------------------|
| | | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual/Forecast | 2020 Forecast | |
| 1 | Structures and Improvements | \$ - | \$ - | \$ - | \$ 370,308 | \$ - | \$ 370,308 |
| 2 | Collecting and Impounding Reservoirs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3 | Lake, River and Other Intakes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 4 | Wells and Springs | \$ - | \$ - | \$ - | \$ 172,058 | \$ 142,899 | \$ 314,957 |
| 5 | Supply Mains | \$ - | \$ - | \$ 35,350 | \$ 46,704 | \$ 57,500 | \$ 139,554 |
| 6 | Other Misc. Water Source Plant | \$ - | \$ - | \$ - | \$ 22,350 | \$ - | \$ 22,350 |
| 7 | Structures and Improvements | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 8 | Power Generation Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 9 | Pumping Equipment | \$ - | \$ - | \$ - | \$ 95,670 | \$ - | \$ 95,670 |
| 10 | Other Misc. Pumping Plant | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 11 | Structures and Improvements | \$ - | \$ - | \$ 249,025 | \$ 1,382,939 | \$ - | \$ 1,631,964 |
| 12 | Treatment Equipment | \$ - | \$ - | \$ - | \$ 183,800 | \$ - | \$ 183,800 |
| 13 | Laboratory Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 14 | Other Misc. Treatment Plant | \$ - | \$ - | \$ 31,428 | \$ 83,454 | \$ - | \$ 114,882 |
| 15 | Transmission and Distribution Mains | \$ - | \$ - | \$ 191,052 | \$ 570,456 | \$ 32,500 | \$ 794,008 |
| 16 | Services | \$ - | \$ - | \$ - | \$ 86,670 | \$ - | \$ 86,670 |
| 17 | Meters and Meter Installations | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 18 | Hydrants/Standpipes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 19 | Distribution Reservoirs | \$ - | \$ - | \$ 557,943 | \$ 1,421,409 | \$ - | \$ 1,979,352 |
| 20 | Other Misc. Transmission and Distribution Plant | \$ - | \$ - | \$ 11,363 | \$ 64,723 | \$ - | \$ 76,086 |
| 21 | Structures and Improvements | \$ - | \$ - | \$ 530,893 | \$ 245,289 | \$ - | \$ 776,182 |
| 22 | Office Furniture and Office Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 23 | Computer Hardware | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 24 | Computer Software | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 25 | Vehicles | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 26 | Stores Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 27 | Tools, Shop and Garage Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 28 | Laboratory Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 29 | Power Operated Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 30 | Communication Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 31 | Communication Equipment - SCADA | \$ - | \$ - | \$ - | \$ 72,552 | \$ - | \$ 72,552 |

| | | | | | | | | | | | | | | | |
|----|---|----|---------------|----|---------------|----|------------------|----|------------------|----|------------------|----|------------------|----|------------------|
| 32 | Other Communication Equipment | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | | |
| 33 | Miscellaneous Equipment | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | | |
| 34 | Other Tangible Plant | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | | |
| 35 | Organization | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | | |
| 36 | Franchises and Consents | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | | |
| 37 | Decommissioning | \$ | - | \$ | - | \$ | - | \$ | 4,663 | \$ | 107,776 | \$ | 112,439 | | |
| 38 | Engineering | \$ | 19,860 | \$ | 44,636 | \$ | 308,171 | \$ | 304,317 | \$ | - | \$ | 676,984 | | |
| 39 | Project Management | \$ | 8,038 | \$ | 22,947 | \$ | 92,906 | \$ | 25,867 | \$ | - | \$ | 149,758 | | |
| 40 | Legal (see note 3) | \$ | - | \$ | - | \$ | 519 | \$ | 14,481 | \$ | - | \$ | 15,000 | | |
| 41 | Regulatory | \$ | - | \$ | 3,139 | \$ | 14,363 | \$ | - | \$ | - | \$ | 17,502 | | |
| 42 | Total GSDP Project Costs | | | \$ | 27,898 | \$ | 70,722 | \$ | 2,023,012 | \$ | 5,167,710 | \$ | 340,675 | \$ | 7,630,017 |
| 43 | Total Cumulative GSDP Project Costs | | | \$ | 27,898 | \$ | 98,620 | \$ | 2,121,632 | \$ | 7,289,342 | \$ | 7,630,017 | \$ | 7,630,017 |
| 44 | | | | | | | | | | | | | | | |
| 45 | Replacement Reserve Trust Fund | \$ | - | \$ | - | \$ | (511,104) | \$ | (16,922) | \$ | - | \$ | (528,026) | | |
| 46 | Deferred Capacity Trust Fund | \$ | - | \$ | - | \$ | (445,383) | \$ | (1,025) | \$ | - | \$ | (446,408) | | |
| 47 | Total Reserve Fund Withdrawals | \$ | - | \$ | - | \$ | (956,487) | \$ | (17,947) | \$ | - | \$ | (974,434) | | |
| 48 | | | | | | | | | | | | | | | |
| 49 | Total Capital Spent by Corix | | | \$ | 27,898 | \$ | 70,722 | \$ | 1,066,525 | \$ | 5,149,762 | \$ | 340,675 | \$ | 6,655,583 |
| 50 | | | | | | | | | | | | | | | |
| 51 | Total AFUDC | \$ | 508 | \$ | 2,852 | \$ | 23,304 | \$ | 272,388 | \$ | - | \$ | 299,051 | | |
| 52 | Total Capital Spent by Corix (incl. AFUDC) | \$ | 28,406 | \$ | 73,574 | \$ | 1,089,829 | \$ | 5,422,151 | \$ | 340,675 | \$ | 6,954,634 | | |

Corix Multi-Utility Services Inc.
 Panorama Water Utility
 Capital Expenditures and Trust Fund Withdrawals/CIACs
 Schedule 5

| Line No. | Utility | Major Category | Description | Service Life | Depr./Amort. Rate | CCA Class | CCA Class Rate | In-Service Year | Addition Time | Expenditure | Type | CIAC Alloc. % for | CIAC Allocation | CapEx less CIAC |
|----------|---------|-------------------------------------|---|--------------|-------------------|-----------|----------------|-----------------|---------------|----------------------------------|-------|-------------------|--|-----------------|
| | | | | | | | | | | | | CCA | for CCA | |
| 1 | Water | Source of Supply Plant | Structures and Improvements | 50 | 2% | 1 | 4.0% | 2020 | Beginning | \$ 417,730 | CapEx | 5.34% | \$ 52,074.93 | \$ 365,655.19 |
| 2 | Water | Source of Supply Plant | Collecting and Impounding Reservoirs | 50 | 2% | 1 | 4.0% | 2020 | Beginning | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 3 | Water | Source of Supply Plant | Lake, River and Other Intakes | 60 | 2% | 1 | 4.0% | 2020 | Beginning | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 4 | Water | Source of Supply Plant | Wells and Springs | 40 | 3% | 1 | 4.0% | 2020 | Beginning | \$ 194,092 | CapEx | 2.48% | \$ 24,195.79 | \$ 169,895.85 |
| 5 | Water | Source of Supply Plant | Wells and Springs (2020) | 40 | 3% | 1 | 4.0% | 2020 | Mid-Year | \$ 142,899 | CapEx | 1.83% | \$ 17,814.03 | \$ 125,084.97 |
| 6 | Water | Source of Supply Plant | Supply Mains | 75 | 1% | 1 | 4.0% | 2020 | Beginning | \$ 99,941 | CapEx | 1.28% | \$ 12,458.76 | \$ 87,481.84 |
| 7 | Water | Source of Supply Plant | Supply Mains (2020) | 75 | 1% | 1 | 4.0% | 2020 | Mid-Year | \$ 57,500 | CapEx | 0.74% | \$ 7,168.05 | \$ 50,331.95 |
| 8 | Water | Source of Supply Plant | Other Misc. Water Source Plant | 25 | 4% | 1 | 4.0% | 2020 | Beginning | \$ 25,212 | CapEx | 0.32% | \$ 3,142.99 | \$ 22,069.20 |
| 9 | Water | Pumping Plant | Structures and Improvements | 50 | 2% | 1 | 4.0% | 2020 | Beginning | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 10 | Water | Pumping Plant | Power Generation Equipment | 25 | 4% | 8 | 20.0% | 2020 | Beginning | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 11 | Water | Pumping Plant | Pumping Equipment | 25 | 4% | 1 | 4.0% | 2020 | Beginning | \$ 107,922 | CapEx | 1.38% | \$ 13,453.71 | \$ 94,468.05 |
| 12 | Water | Pumping Plant | Other Misc. Pumping Plant | 25 | 4% | 8 | 20.0% | 2020 | Beginning | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 13 | Water | Water Treatment Plant | Structures and Improvements | 50 | 2% | 1 | 4.0% | 2020 | Beginning | \$ 1,892,936 | CapEx | 24.22% | \$ 235,976.55 | \$ 1,656,959.33 |
| 14 | Water | Water Treatment Plant | Treatment Equipment | 25 | 4% | 1 | 4.0% | 2020 | Beginning | \$ 207,338 | CapEx | 2.65% | \$ 25,847.09 | \$ 181,490.82 |
| 15 | Water | Water Treatment Plant | Laboratory Equipment | 15 | 7% | 8 | 20.0% | 2020 | Beginning | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 16 | Water | Water Treatment Plant | Other Misc. Treatment Plant | 25 | 4% | 1 | 4.0% | 2020 | Beginning | \$ 136,154 | CapEx | 1.74% | \$ 16,973.20 | \$ 119,180.91 |
| 17 | Water | Transmission and Distribution Plant | Transmission and Distribution Mains | 75 | 1% | 1 | 4.0% | 2020 | Beginning | \$ 898,906 | CapEx | 11.50% | \$ 112,059.18 | \$ 786,847.29 |
| 18 | Water | Transmission and Distribution Plant | Transmission and Distribution Mains (2020) | 75 | 1% | 1 | 4.0% | 2020 | Mid-Year | \$ 32,500 | CapEx | 0.42% | \$ 4,051.50 | \$ 28,448.50 |
| 19 | Water | Transmission and Distribution Plant | Services | 50 | 2% | 1 | 4.0% | 2020 | Beginning | \$ 97,769 | CapEx | 1.25% | \$ 12,188.06 | \$ 85,581.04 |
| 20 | Water | Transmission and Distribution Plant | Meters and Meter Installations | 25 | 4% | 1 | 4.0% | 2020 | Mid-Year | \$ - | CapEx | | \$ - | \$ - |
| 21 | Water | Transmission and Distribution Plant | Hydrants/Standpipes | 50 | 2% | 1 | 4.0% | 2020 | Beginning | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 22 | Water | Transmission and Distribution Plant | Distribution Reservoirs | 50 | 2% | 1 | 4.0% | 2020 | Beginning | \$ 2,349,292 | CapEx | 30.06% | \$ 292,866.65 | \$ 2,056,425.22 |
| 23 | Water | Transmission and Distribution Plant | Other Misc. Transmission and Distribution Plant | 25 | 4% | 1 | 4.0% | 2020 | Beginning | \$ 88,201 | CapEx | 1.13% | \$ 10,995.28 | \$ 77,205.71 |
| 24 | Water | General Plant | Structures and Improvements | 50 | 2% | 1 | 4.0% | 2020 | Beginning | \$ 986,394 | CapEx | 12.62% | \$ 122,965.53 | \$ 863,428.52 |
| 25 | Water | General Plant | Office Furniture and Office Equipment | 25 | 4% | 8 | 20.0% | 2020 | Beginning | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 26 | Water | General Plant | Computer Hardware | 5 | 20% | 50 | 55.0% | 2020 | Beginning | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 27 | Water | General Plant | Computer Software | 3 | 33% | 50 | 55.0% | 2020 | Beginning | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 28 | Water | General Plant | Vehicles | 7 | 14% | 10.1 | 30.0% | 2020 | Mid-Year | \$ - | CapEx | | \$ - | \$ - |
| 29 | Water | General Plant | Stores Equipment | 20 | 5% | 8 | 20.0% | 2020 | Beginning | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 30 | Water | General Plant | Tools, Shop and Garage Equipment | 15 | 7% | 8 | 20.0% | 2020 | Beginning | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 31 | Water | General Plant | Laboratory Equipment | 15 | 7% | 8 | 20.0% | 2020 | Beginning | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 32 | Water | General Plant | Power Operated Equipment | 15 | 7% | 8 | 20.0% | 2020 | Beginning | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 33 | Water | General Plant | Communication Equipment | 10 | 10% | 50 | 55.0% | 2020 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 34 | Water | General Plant | Communication Equipment - SCADA | 10 | 10% | 50 | 55.0% | 2020 | Beginning | \$ 81,844 | CapEx | 1.05% | \$ 10,202.77 | \$ 71,640.93 |
| 35 | Water | General Plant | Other Communication Equipment | 10 | 10% | 50 | 55.0% | 2020 | Beginning | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 36 | Water | General Plant | Miscellaneous Equipment | 20 | 5% | 8 | 20.0% | 2020 | Beginning | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 37 | Water | Other Tangible Plant | Other Tangible Plant | 50 | 2% | 1 | 4.0% | 2020 | Beginning | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 38 | Water | Intangible Plant | Organization | 100 | 1% | 14.1 | 5.0% | 2020 | Beginning | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 39 | Water | Intangible Plant | Franchises and Consents | 100 | 1% | 14 | 5.0% | 2020 | Beginning | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 40 | Water | Decommissioning | Decommissioning | 75 | 1% | | | 2020 | Mid-Year | \$ - | CapEx | | \$ - | \$ - |
| 41 | Water | RRTF Withdrawal | Replacement Reserve Trust Fund | 51 | 1.97% | | | 2020 | Beginning | \$ 528,026 | CIAC | | | |
| 42 | Water | DCTF Withdrawal | Deferred Capacity Trust Fund | 51 | 1.97% | | | 2020 | Beginning | \$ 446,408 | CIAC | | | |
| 43 | | | | | | | | | | | | 100.00% | \$ 974,434 | \$ 6,842,195.33 |
| 44 | | | | | | | | | | 2020 Subtotal Plant \$ 7,816,629 | | \$ 7,816,629 | Total GSDP CapEx before CIAC w/o decommissioning | |
| 45 | | | | | | | | | | 2020 Subtotal CIAC \$ 974,434 | | | Pre-2020 Trust Fund Withdrawals | |
| 46 | | | | | | | | | | 2020 Total \$ 6,842,195 | | | Capital Spent w/o decommissioning costs | |
| 47 | | | | | | | | | | 2020 Subtotal CapEx \$ 232,899 | | | 2020 Capital Expenditures after March 1 incl \$0k non-GSDP | |
| 48 | | | | | | | | | | 2020 Current Yr CIAC \$ - | | | 2020 Trust Fund Withdrawals | |
| 49 | Utility | Major Category | Description | Service Life | Depr./Amort. Rate | CCA Class | CCA Class Rate | In-Service Year | Addition Time | Expenditure | Type | CIAC Alloc. % for | CIAC Allocation | CapEx less CIAC |
| 50 | Water | Source of Supply Plant | Structures and Improvements | 50 | 2% | 1 | 4.0% | 2021 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 51 | Water | Source of Supply Plant | Collecting and Impounding Reservoirs | 50 | 2% | 1 | 4.0% | 2021 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 52 | Water | Source of Supply Plant | Lake, River and Other Intakes | 60 | 2% | 1 | 4.0% | 2021 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 53 | Water | Source of Supply Plant | Wells and Springs | 40 | 3% | 1 | 4.0% | 2021 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 54 | Water | Source of Supply Plant | Supply Mains | 75 | 1% | 1 | 4.0% | 2021 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |

Corix Multi-Utility Services Inc.
 Panorama Water Utility
 Capital Expenditures and Trust Fund Withdrawals/CIACs
 Schedule 5

| | | | | | | | | | | | | | | |
|----|-------|-------------------------------------|---|-----|-----|------|-------|------|----------|-----------|-------|--------|------|--------------|
| 55 | Water | Source of Supply Plant | Other Misc. Water Source Plant | 25 | 4% | 1 | 4.0% | 2021 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 56 | Water | Pumping Plant | Structures and Improvements | 50 | 2% | 1 | 4.0% | 2021 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 57 | Water | Pumping Plant | Power Generation Equipment | 25 | 4% | 8 | 20.0% | 2021 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 58 | Water | Pumping Plant | Pumping Equipment | 25 | 4% | 1 | 4.0% | 2021 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 59 | Water | Pumping Plant | Other Misc. Pumping Plant | 25 | 4% | 8 | 20.0% | 2021 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 60 | Water | Water Treatment Plant | Structures and Improvements | 50 | 2% | 1 | 4.0% | 2021 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 61 | Water | Water Treatment Plant | Treatment Equipment | 25 | 4% | 1 | 4.0% | 2021 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 62 | Water | Water Treatment Plant | Laboratory Equipment | 15 | 7% | 8 | 20.0% | 2021 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 63 | Water | Water Treatment Plant | Other Misc. Treatment Plant | 25 | 4% | 1 | 4.0% | 2021 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 64 | Water | Transmission and Distribution Plant | Transmission and Distribution Mains | 75 | 1% | 1 | 4.0% | 2021 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 65 | Water | Transmission and Distribution Plant | Services | 50 | 2% | 1 | 4.0% | 2021 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 66 | Water | Transmission and Distribution Plant | Meters and Meter Installations | 25 | 4% | 1 | 4.0% | 2021 | Mid-Year | \$ 20,000 | CapEx | 57.14% | \$ - | \$ 20,000.00 |
| 67 | Water | Transmission and Distribution Plant | Hydrants/Standpipes | 50 | 2% | 1 | 4.0% | 2021 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 68 | Water | Transmission and Distribution Plant | Distribution Reservoirs | 50 | 2% | 1 | 4.0% | 2021 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 69 | Water | Transmission and Distribution Plant | Other Misc. Transmission and Distribution Plant | 25 | 4% | 1 | 4.0% | 2021 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 70 | Water | General Plant | Structures and Improvements | 50 | 2% | 1 | 4.0% | 2021 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 71 | Water | General Plant | Office Furniture and Office Equipment | 25 | 4% | 8 | 20.0% | 2021 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 72 | Water | General Plant | Computer Hardware | 5 | 20% | 50 | 55.0% | 2021 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 73 | Water | General Plant | Computer Software | 3 | 33% | 50 | 55.0% | 2021 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 74 | Water | General Plant | Vehicles | 7 | 14% | 10.1 | 30.0% | 2021 | Mid-Year | \$ 15,000 | CapEx | 42.86% | \$ - | \$ 15,000.00 |
| 75 | Water | General Plant | Stores Equipment | 20 | 5% | 8 | 20.0% | 2021 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 76 | Water | General Plant | Tools, Shop and Garage Equipment | 15 | 7% | 8 | 20.0% | 2021 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 77 | Water | General Plant | Laboratory Equipment | 15 | 7% | 8 | 20.0% | 2021 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 78 | Water | General Plant | Power Operated Equipment | 15 | 7% | 8 | 20.0% | 2021 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 79 | Water | General Plant | Communication Equipment | 10 | 10% | 50 | 55.0% | 2021 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 80 | Water | General Plant | Communication Equipment - SCADA | 10 | 10% | 50 | 55.0% | 2021 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 81 | Water | General Plant | Other Communication Equipment | 10 | 10% | 50 | 55.0% | 2021 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 82 | Water | General Plant | Miscellaneous Equipment | 20 | 5% | 8 | 20.0% | 2021 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 83 | Water | Other Tangible Plant | Other Tangible Plant | 50 | 2% | 1 | 4.0% | 2021 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 84 | Water | Intangible Plant | Organization | 100 | 1% | 14.1 | 5.0% | 2021 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 85 | Water | Intangible Plant | Franchises and Consents | 100 | 1% | 14 | 5.0% | 2021 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 86 | Water | Decommissioning | Decommissioning | 75 | 1% | | | 2021 | Mid-Year | \$ - | CapEx | | | |
| 87 | Water | RRTF Withdrawal | Replacement Reserve Trust Fund | 17 | 2% | | | 2021 | Mid-Year | \$ - | CIAC | | | |
| 88 | Water | DCTF Withdrawal | Deferred Capacity Trust Fund | 17 | 2% | | | 2021 | Mid-Year | \$ - | CIAC | | | |

Note 1: Corix budgets the purchase of a snowmobile to provide access to certain parts of the water distribution system during the winter.

2021 Subtotal CapEx \$ 35,000

Note 3: Corix budgets \$20,000 to replace water meters in some commercial units in 2021.

2021 Subtotal CIAC \$ - Trust Fund Withdrawals

2021 Total \$ 35,000 Capital Spent by Corix

| Utility | Major Category | Description | Service Lifer./Amort. | KCCA Class | CCA Class Rate | Service Year | Addition Time | Expenditure | Type | CIAC Alloc. % for CCAC | Allocation for C | CapEx less CIAC | | |
|---------|----------------|-------------------------------------|--------------------------------------|------------|----------------|--------------|---------------|-------------|----------|------------------------|------------------|-----------------|------|--------------|
| 96 | Water | Source of Supply Plant | Structures and Improvements | 50 | 2% | 1 | 4.0% | 2022 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 97 | Water | Source of Supply Plant | Collecting and Impounding Reservoirs | 50 | 2% | 1 | 4.0% | 2022 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 98 | Water | Source of Supply Plant | Lake, River and Other Intakes | 60 | 2% | 1 | 4.0% | 2022 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 99 | Water | Source of Supply Plant | Wells and Springs | 40 | 3% | 1 | 4.0% | 2022 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 100 | Water | Source of Supply Plant | Supply Mains | 75 | 1% | 1 | 4.0% | 2022 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 101 | Water | Source of Supply Plant | Other Misc. Water Source Plant | 25 | 4% | 1 | 4.0% | 2022 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 102 | Water | Pumping Plant | Structures and Improvements | 50 | 2% | 1 | 4.0% | 2022 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 103 | Water | Pumping Plant | Power Generation Equipment | 25 | 4% | 8 | 20.0% | 2022 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 104 | Water | Pumping Plant | Pumping Equipment | 25 | 4% | 1 | 4.0% | 2022 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 105 | Water | Pumping Plant | Other Misc. Pumping Plant | 25 | 4% | 8 | 20.0% | 2022 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 106 | Water | Water Treatment Plant | Structures and Improvements | 50 | 2% | 1 | 4.0% | 2022 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 107 | Water | Water Treatment Plant | Treatment Equipment | 25 | 4% | 1 | 4.0% | 2022 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 108 | Water | Water Treatment Plant | Laboratory Equipment | 15 | 7% | 8 | 20.0% | 2022 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 109 | Water | Water Treatment Plant | Other Misc. Treatment Plant | 25 | 4% | 1 | 4.0% | 2022 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 110 | Water | Transmission and Distribution Plant | Transmission and Distribution Mains | 75 | 1% | 1 | 4.0% | 2022 | Mid-Year | \$ 30,000 | CapEx | 60.00% | \$ - | \$ 30,000.00 |

Corix Multi-Utility Services Inc.
Panorama Water Utility
Capital Expenditures and Trust Fund Withdrawals/CIACs
Schedule 5

| | | | | | | | | | | | | | | |
|-----|-------|-------------------------------------|---|-----|-----|------|-------|------|----------|-----------|-------|--------|------|--------------|
| 111 | Water | Transmission and Distribution Plant | Services | 50 | 2% | 1 | 4.0% | 2022 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 112 | Water | Transmission and Distribution Plant | Meters and Meter Installations | 25 | 4% | 1 | 4.0% | 2022 | Mid-Year | \$ 20,000 | CapEx | 40.00% | \$ - | \$ 20,000.00 |
| 113 | Water | Transmission and Distribution Plant | Hydrants/Standpipes | 50 | 2% | 1 | 4.0% | 2022 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 114 | Water | Transmission and Distribution Plant | Distribution Reservoirs | 50 | 2% | 1 | 4.0% | 2022 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 115 | Water | Transmission and Distribution Plant | Other Misc. Transmission and Distribution Plant | 25 | 4% | 1 | 4.0% | 2022 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 116 | Water | General Plant | Structures and Improvements | 50 | 2% | 1 | 4.0% | 2022 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 117 | Water | General Plant | Office Furniture and Office Equipment | 25 | 4% | 8 | 20.0% | 2022 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 118 | Water | General Plant | Computer Hardware | 5 | 20% | 50 | 55.0% | 2022 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 119 | Water | General Plant | Computer Software | 3 | 33% | 50 | 55.0% | 2022 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 120 | Water | General Plant | Vehicles | 7 | 14% | 10.1 | 30.0% | 2022 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 121 | Water | General Plant | Stores Equipment | 20 | 5% | 8 | 20.0% | 2022 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 122 | Water | General Plant | Tools, Shop and Garage Equipment | 15 | 7% | 8 | 20.0% | 2022 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 123 | Water | General Plant | Laboratory Equipment | 15 | 7% | 8 | 20.0% | 2022 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 124 | Water | General Plant | Power Operated Equipment | 15 | 7% | 8 | 20.0% | 2022 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 125 | Water | General Plant | Communication Equipment | 10 | 10% | 50 | 55.0% | 2022 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 126 | Water | General Plant | Communication Equipment - SCADA | 10 | 10% | 50 | 55.0% | 2022 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 127 | Water | General Plant | Other Communication Equipment | 10 | 10% | 50 | 55.0% | 2022 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 128 | Water | General Plant | Miscellaneous Equipment | 20 | 5% | 8 | 20.0% | 2022 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 129 | Water | Other Tangible Plant | Other Tangible Plant | 50 | 2% | 1 | 4.0% | 2022 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 130 | Water | Intangible Plant | Organization | 100 | 1% | 14.1 | 5.0% | 2022 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 131 | Water | Intangible Plant | Franchises and Consents | 100 | 1% | 14 | 5.0% | 2022 | Mid-Year | \$ - | CapEx | 0.00% | \$ - | \$ - |
| 132 | Water | Decommissioning | Decommissioning | 75 | 1% | | | 2022 | Mid-Year | \$ - | CapEx | | | |
| 133 | Water | RRTF Withdrawal | Replacement Reserve Trust Fund | 55 | 2% | | | 2022 | Mid-Year | \$ - | CIAC | | | |
| 134 | Water | DCTF Withdrawal | Deferred Capacity Trust Fund | 55 | 2% | | | 2022 | Mid-Year | \$ - | CIAC | | | |

2022 Subtotal CapEx \$ 50,000
2022 Subtotal CIAC \$ - Trust Fund Withdrawals
2022 Total \$ 50,000 Capital Spent by Corix

Corix Multi-Utility Services Inc.
Panorama Water Utility
Depreciation and Amortization Schedule
Schedule 6

| Line No. | Major Category | Description | Type | Depr./Amor | | Addition | | | |
|----------|-------------------------------------|--|-------|------------|------|----------|----------|----------|----------|
| | | | | t. Rate | Year | 2019 | 2020 | 2021 | 2022 |
| 1 | Source of Supply Plant | Structures and Improvements | CapEx | 2.00% | 2020 | \$0 | \$6,962 | \$8,355 | \$8,355 |
| 2 | Source of Supply Plant | Collecting and Impounding Reservoirs | CapEx | 2.00% | 2020 | \$0 | \$0 | \$0 | \$0 |
| 3 | Source of Supply Plant | Lake, River and Other Intakes | CapEx | 1.67% | 2020 | \$0 | \$0 | \$0 | \$0 |
| 4 | Source of Supply Plant | Wells and Springs | CapEx | 2.50% | 2020 | \$0 | \$4,044 | \$4,852 | \$4,852 |
| 5 | Source of Supply Plant | Wells and Springs | CapEx | 2.50% | 2020 | | \$1,489 | \$3,572 | \$3,572 |
| 6 | Source of Supply Plant | Supply Mains | CapEx | 1.33% | 2020 | \$0 | \$1,110 | \$1,333 | \$1,333 |
| 7 | Source of Supply Plant | Supply Mains | CapEx | 1.33% | 2020 | | \$319 | \$767 | \$767 |
| 8 | Source of Supply Plant | Other Misc. Water Source Plant | CapEx | 4.00% | 2020 | \$0 | \$840 | \$1,008 | \$1,008 |
| 9 | Pumping Plant | Structures and Improvements | CapEx | 2.00% | 2020 | \$0 | \$0 | \$0 | \$0 |
| 10 | Pumping Plant | Power Generation Equipment | CapEx | 4.00% | 2020 | \$0 | \$0 | \$0 | \$0 |
| 11 | Pumping Plant | Pumping Equipment | CapEx | 4.00% | 2020 | \$0 | \$3,597 | \$4,317 | \$4,317 |
| 12 | Pumping Plant | Other Misc. Pumping Plant | CapEx | 4.00% | 2020 | \$0 | \$0 | \$0 | \$0 |
| 13 | Water Treatment Plant | Structures and Improvements | CapEx | 2.00% | 2020 | \$0 | \$31,549 | \$37,859 | \$37,859 |
| 14 | Water Treatment Plant | Treatment Equipment | CapEx | 4.00% | 2020 | \$0 | \$6,911 | \$8,294 | \$8,294 |
| 15 | Water Treatment Plant | Laboratory Equipment | CapEx | 6.67% | 2020 | \$0 | \$0 | \$0 | \$0 |
| 16 | Water Treatment Plant | Other Misc. Treatment Plant | CapEx | 4.00% | 2020 | \$0 | \$4,538 | \$5,446 | \$5,446 |
| 17 | Transmission and Distribution Plant | Transmission and Distribution Mains | CapEx | 1.33% | 2020 | \$0 | \$9,988 | \$11,985 | \$11,985 |
| 18 | Transmission and Distribution Plant | Transmission and Distribution Mains | CapEx | 1.33% | 2020 | | \$181 | \$433 | \$433 |
| 19 | Transmission and Distribution Plant | Services | CapEx | 2.00% | 2020 | \$0 | \$1,629 | \$1,955 | \$1,955 |
| 20 | Transmission and Distribution Plant | Meters and Meter Installations | CapEx | 4.00% | 2020 | \$0 | \$0 | \$0 | \$0 |
| 21 | Transmission and Distribution Plant | Hydrants/Standpipes | CapEx | 2.00% | 2020 | \$0 | \$0 | \$0 | \$0 |
| 22 | Transmission and Distribution Plant | Distribution Reservoirs | CapEx | 2.00% | 2020 | \$0 | \$39,155 | \$46,986 | \$46,986 |
| 23 | Transmission and Distribution Plant | Other Misc. Transmission and Distribution Plai | CapEx | 4.00% | 2020 | \$0 | \$2,940 | \$3,528 | \$3,528 |
| 24 | General Plant | Structures and Improvements | CapEx | 2.00% | 2020 | \$0 | \$16,440 | \$19,728 | \$19,728 |
| 25 | General Plant | Office Furniture and Office Equipment | CapEx | 4.00% | 2020 | \$0 | \$0 | \$0 | \$0 |
| 26 | General Plant | Computer Hardware | CapEx | 20.00% | 2020 | \$0 | \$0 | \$0 | \$0 |
| 27 | General Plant | Computer Software | CapEx | 33.33% | 2020 | \$0 | \$0 | \$0 | \$0 |
| 28 | General Plant | Vehicles | CapEx | 14.29% | 2020 | \$0 | \$0 | \$0 | \$0 |
| 29 | General Plant | Stores Equipment | CapEx | 5.00% | 2020 | \$0 | \$0 | \$0 | \$0 |
| 30 | General Plant | Tools, Shop and Garage Equipment | CapEx | 6.67% | 2020 | \$0 | \$0 | \$0 | \$0 |
| 31 | General Plant | Laboratory Equipment | CapEx | 6.67% | 2020 | \$0 | \$0 | \$0 | \$0 |
| 32 | General Plant | Power Operated Equipment | CapEx | 6.67% | 2020 | \$0 | \$0 | \$0 | \$0 |

Corix Multi-Utility Services Inc.
Panorama Water Utility
Depreciation and Amortization Schedule
Schedule 6

| Line No. | Major Category | Description | Type | Depr./Amor | | Addition | | | |
|----------|-------------------------------------|--|-------|------------|------|----------|-----------|------------|------------|
| | | | | t. Rate | Year | 2019 | 2020 | 2021 | 2022 |
| 33 | General Plant | Communication Equipment | CapEx | 10.00% | 2020 | \$0 | \$0 | \$0 | \$0 |
| 34 | General Plant | Communication Equipment - SCADA | CapEx | 10.00% | 2020 | \$0 | \$6,820 | \$8,184 | \$8,184 |
| 35 | General Plant | Other Communication Equipment | CapEx | 10.00% | 2020 | \$0 | \$0 | \$0 | \$0 |
| 36 | General Plant | Miscellaneous Equipment | CapEx | 5.00% | 2020 | \$0 | \$0 | \$0 | \$0 |
| 37 | Other Tangible Plant | Other Tangible Plant | CapEx | 2.00% | 2020 | \$0 | \$0 | \$0 | \$0 |
| 38 | Intangible Plant | Organization | CapEx | 1.00% | 2020 | \$0 | \$0 | \$0 | \$0 |
| 39 | Intangible Plant | Franchises and Consents | CapEx | 1.00% | 2020 | \$0 | \$0 | \$0 | \$0 |
| 40 | Decommissioning | Decommissioning | CapEx | 1.33% | 2020 | \$0 | \$0 | \$0 | \$0 |
| 41 | RRTF Withdrawal | Replacement Reserve Trust Fund | CIAC | 1.97% | 2020 | \$0 | (\$8,657) | (\$10,389) | (\$10,389) |
| 42 | DCTF Withdrawal | Deferred Capacity Trust Fund | CIAC | 1.97% | 2020 | \$0 | (\$7,319) | (\$8,783) | (\$8,783) |
| 43 | Source of Supply Plant | Structures and Improvements | CapEx | 2.00% | 2021 | \$0 | \$0 | \$0 | \$0 |
| 44 | Source of Supply Plant | Collecting and Impounding Reservoirs | CapEx | 2.00% | 2021 | \$0 | \$0 | \$0 | \$0 |
| 45 | Source of Supply Plant | Lake, River and Other Intakes | CapEx | 1.67% | 2021 | \$0 | \$0 | \$0 | \$0 |
| 46 | Source of Supply Plant | Wells and Springs | CapEx | 2.50% | 2021 | \$0 | \$0 | \$0 | \$0 |
| 47 | Source of Supply Plant | Supply Mains | CapEx | 1.33% | 2021 | \$0 | \$0 | \$0 | \$0 |
| 48 | Source of Supply Plant | Other Misc. Water Source Plant | CapEx | 4.00% | 2021 | \$0 | \$0 | \$0 | \$0 |
| 49 | Pumping Plant | Structures and Improvements | CapEx | 2.00% | 2021 | \$0 | \$0 | \$0 | \$0 |
| 50 | Pumping Plant | Power Generation Equipment | CapEx | 4.00% | 2021 | \$0 | \$0 | \$0 | \$0 |
| 51 | Pumping Plant | Pumping Equipment | CapEx | 4.00% | 2021 | \$0 | \$0 | \$0 | \$0 |
| 52 | Pumping Plant | Other Misc. Pumping Plant | CapEx | 4.00% | 2021 | \$0 | \$0 | \$0 | \$0 |
| 53 | Water Treatment Plant | Structures and Improvements | CapEx | 2.00% | 2021 | \$0 | \$0 | \$0 | \$0 |
| 54 | Water Treatment Plant | Treatment Equipment | CapEx | 4.00% | 2021 | \$0 | \$0 | \$0 | \$0 |
| 55 | Water Treatment Plant | Laboratory Equipment | CapEx | 6.67% | 2021 | \$0 | \$0 | \$0 | \$0 |
| 56 | Water Treatment Plant | Other Misc. Treatment Plant | CapEx | 4.00% | 2021 | \$0 | \$0 | \$0 | \$0 |
| 57 | Transmission and Distribution Plant | Transmission and Distribution Mains | CapEx | 1.33% | 2021 | \$0 | \$0 | \$0 | \$0 |
| 58 | Transmission and Distribution Plant | Services | CapEx | 2.00% | 2021 | \$0 | \$0 | \$0 | \$0 |
| 59 | Transmission and Distribution Plant | Meters and Meter Installations | CapEx | 4.00% | 2021 | \$0 | \$0 | \$400 | \$800 |
| 60 | Transmission and Distribution Plant | Hydrants/Standpipes | CapEx | 2.00% | 2021 | \$0 | \$0 | \$0 | \$0 |
| 61 | Transmission and Distribution Plant | Distribution Reservoirs | CapEx | 2.00% | 2021 | \$0 | \$0 | \$0 | \$0 |
| 62 | Transmission and Distribution Plant | Other Misc. Transmission and Distribution Plai | CapEx | 4.00% | 2021 | \$0 | \$0 | \$0 | \$0 |
| 63 | General Plant | Structures and Improvements | CapEx | 2.00% | 2021 | \$0 | \$0 | \$0 | \$0 |
| 64 | General Plant | Office Furniture and Office Equipment | CapEx | 4.00% | 2021 | \$0 | \$0 | \$0 | \$0 |

Corix Multi-Utility Services Inc.
Panorama Water Utility
Depreciation and Amortization Schedule
Schedule 6

| Line No. | Major Category | Description | Type | Depr./Amor | | Addition | | | |
|----------|-------------------------------------|--------------------------------------|-------|------------|------|----------|------|---------|---------|
| | | | | t. Rate | Year | 2019 | 2020 | 2021 | 2022 |
| 65 | General Plant | Computer Hardware | CapEx | 20.00% | 2021 | \$0 | \$0 | \$0 | \$0 |
| 66 | General Plant | Computer Software | CapEx | 33.33% | 2021 | \$0 | \$0 | \$0 | \$0 |
| 67 | General Plant | Vehicles | CapEx | 14.29% | 2021 | \$0 | \$0 | \$1,071 | \$2,143 |
| 68 | General Plant | Stores Equipment | CapEx | 5.00% | 2021 | \$0 | \$0 | \$0 | \$0 |
| 69 | General Plant | Tools, Shop and Garage Equipment | CapEx | 6.67% | 2021 | \$0 | \$0 | \$0 | \$0 |
| 70 | General Plant | Laboratory Equipment | CapEx | 6.67% | 2021 | \$0 | \$0 | \$0 | \$0 |
| 71 | General Plant | Power Operated Equipment | CapEx | 6.67% | 2021 | \$0 | \$0 | \$0 | \$0 |
| 72 | General Plant | Communication Equipment | CapEx | 10.00% | 2021 | \$0 | \$0 | \$0 | \$0 |
| 73 | General Plant | Communication Equipment - SCADA | CapEx | 10.00% | 2021 | \$0 | \$0 | \$0 | \$0 |
| 74 | General Plant | Other Communication Equipment | CapEx | 10.00% | 2021 | \$0 | \$0 | \$0 | \$0 |
| 75 | General Plant | Miscellaneous Equipment | CapEx | 5.00% | 2021 | \$0 | \$0 | \$0 | \$0 |
| 76 | Other Tangible Plant | Other Tangible Plant | CapEx | 2.00% | 2021 | \$0 | \$0 | \$0 | \$0 |
| 77 | Intangible Plant | Organization | CapEx | 1.00% | 2021 | \$0 | \$0 | \$0 | \$0 |
| 78 | Intangible Plant | Franchises and Consents | CapEx | 1.00% | 2021 | \$0 | \$0 | \$0 | \$0 |
| 79 | Decommissioning | Decommissioning | CapEx | 1.33% | 2021 | \$0 | \$0 | \$0 | \$0 |
| 80 | RRTF Withdrawal | Replacement Reserve Trust Fund | CIAC | 1.97% | 2021 | \$0 | \$0 | \$0 | \$0 |
| 81 | DCTF Withdrawal | Deferred Capacity Trust Fund | CIAC | 1.97% | 2021 | \$0 | \$0 | \$0 | \$0 |
| 82 | Source of Supply Plant | Structures and Improvements | CapEx | 2.00% | 2022 | \$0 | \$0 | \$0 | \$0 |
| 83 | Source of Supply Plant | Collecting and Impounding Reservoirs | CapEx | 2.00% | 2022 | \$0 | \$0 | \$0 | \$0 |
| 84 | Source of Supply Plant | Lake, River and Other Intakes | CapEx | 1.67% | 2022 | \$0 | \$0 | \$0 | \$0 |
| 85 | Source of Supply Plant | Wells and Springs | CapEx | 2.50% | 2022 | \$0 | \$0 | \$0 | \$0 |
| 86 | Source of Supply Plant | Supply Mains | CapEx | 1.33% | 2022 | \$0 | \$0 | \$0 | \$0 |
| 87 | Source of Supply Plant | Other Misc. Water Source Plant | CapEx | 4.00% | 2022 | \$0 | \$0 | \$0 | \$0 |
| 88 | Pumping Plant | Structures and Improvements | CapEx | 2.00% | 2022 | \$0 | \$0 | \$0 | \$0 |
| 89 | Pumping Plant | Power Generation Equipment | CapEx | 4.00% | 2022 | \$0 | \$0 | \$0 | \$0 |
| 90 | Pumping Plant | Pumping Equipment | CapEx | 4.00% | 2022 | \$0 | \$0 | \$0 | \$0 |
| 91 | Pumping Plant | Other Misc. Pumping Plant | CapEx | 4.00% | 2022 | \$0 | \$0 | \$0 | \$0 |
| 92 | Water Treatment Plant | Structures and Improvements | CapEx | 2.00% | 2022 | \$0 | \$0 | \$0 | \$0 |
| 93 | Water Treatment Plant | Treatment Equipment | CapEx | 4.00% | 2022 | \$0 | \$0 | \$0 | \$0 |
| 94 | Water Treatment Plant | Laboratory Equipment | CapEx | 6.67% | 2022 | \$0 | \$0 | \$0 | \$0 |
| 95 | Water Treatment Plant | Other Misc. Treatment Plant | CapEx | 4.00% | 2022 | \$0 | \$0 | \$0 | \$0 |
| 96 | Transmission and Distribution Plant | Transmission and Distribution Mains | CapEx | 1.33% | 2022 | \$0 | \$0 | \$0 | \$200 |

Corix Multi-Utility Services Inc.
Panorama Water Utility
Depreciation and Amortization Schedule
Schedule 6

| Line No. | Major Category | Description | Type | Depr./Amor Addition | | 2019 | 2020 | 2021 | 2022 |
|----------|-------------------------------------|---|-------|---------------------|------|-------------|-------------|-------------|-------------|
| | | | | t. Rate | Year | | | | |
| 97 | Transmission and Distribution Plant | Services | CapEx | 2.00% | 2022 | \$0 | \$0 | \$0 | \$0 |
| 98 | Transmission and Distribution Plant | Meters and Meter Installations | CapEx | 4.00% | 2022 | \$0 | \$0 | \$0 | \$400 |
| 99 | Transmission and Distribution Plant | Hydrants/Standpipes | CapEx | 2.00% | 2022 | \$0 | \$0 | \$0 | \$0 |
| 100 | Transmission and Distribution Plant | Distribution Reservoirs | CapEx | 2.00% | 2022 | \$0 | \$0 | \$0 | \$0 |
| 101 | Transmission and Distribution Plant | Other Misc. Transmission and Distribution Pla | CapEx | 4.00% | 2022 | \$0 | \$0 | \$0 | \$0 |
| 102 | General Plant | Structures and Improvements | CapEx | 2.00% | 2022 | \$0 | \$0 | \$0 | \$0 |
| 103 | General Plant | Office Furniture and Office Equipment | CapEx | 4.00% | 2022 | \$0 | \$0 | \$0 | \$0 |
| 104 | General Plant | Computer Hardware | CapEx | 20.00% | 2022 | \$0 | \$0 | \$0 | \$0 |
| 105 | General Plant | Computer Software | CapEx | 33.33% | 2022 | \$0 | \$0 | \$0 | \$0 |
| 106 | General Plant | Vehicles | CapEx | 14.29% | 2022 | \$0 | \$0 | \$0 | \$0 |
| 107 | General Plant | Stores Equipment | CapEx | 5.00% | 2022 | \$0 | \$0 | \$0 | \$0 |
| 108 | General Plant | Tools, Shop and Garage Equipment | CapEx | 6.67% | 2022 | \$0 | \$0 | \$0 | \$0 |
| 109 | General Plant | Laboratory Equipment | CapEx | 6.67% | 2022 | \$0 | \$0 | \$0 | \$0 |
| 110 | General Plant | Power Operated Equipment | CapEx | 6.67% | 2022 | \$0 | \$0 | \$0 | \$0 |
| 111 | General Plant | Communication Equipment | CapEx | 10.00% | 2022 | \$0 | \$0 | \$0 | \$0 |
| 112 | General Plant | Communication Equipment - SCADA | CapEx | 10.00% | 2022 | \$0 | \$0 | \$0 | \$0 |
| 113 | General Plant | Other Communication Equipment | CapEx | 10.00% | 2022 | \$0 | \$0 | \$0 | \$0 |
| 114 | General Plant | Miscellaneous Equipment | CapEx | 5.00% | 2022 | \$0 | \$0 | \$0 | \$0 |
| 115 | Other Tangible Plant | Other Tangible Plant | CapEx | 2.00% | 2022 | \$0 | \$0 | \$0 | \$0 |
| 116 | Intangible Plant | Organization | CapEx | 1.00% | 2022 | \$0 | \$0 | \$0 | \$0 |
| 117 | Intangible Plant | Franchises and Consents | CapEx | 1.00% | 2022 | \$0 | \$0 | \$0 | \$0 |
| 118 | Decommissioning | Decommissioning | CapEx | 1.33% | 2022 | \$0 | \$0 | \$0 | \$0 |
| 119 | RRTF Withdrawal | Replacement Reserve Trust Fund | CIAC | 1.97% | 2022 | \$0 | \$0 | \$0 | \$0 |
| 120 | DCTF Withdrawal | Deferred Capacity Trust Fund | CIAC | 1.97% | 2022 | \$0 | \$0 | \$0 | \$0 |
| 199 | | | | | | | | | |
| 200 | | | | | | | | | |
| 201 | | | | | | | | | |
| 202 | | Totals | | | | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> |
| 203 | | Total Annual Depreciation - CapEx | CapEx | | | \$0 | \$138,514 | \$170,074 | \$172,145 |
| 204 | | Total Annual Amortization - CIAC | CIAC | | | \$0 | (\$15,977) | (\$19,172) | (\$19,172) |
| 205 | | Total Annual Depreciation & Amortization | | | | \$0 | \$122,537 | \$150,902 | \$152,974 |

Corix Multi-Utility Services Inc.
Panorama Water Utility
Utility Plant in Service
Schedule 7

| Line | Year= 2020 | | Cost | | | | Depreciation/Amortization | | | | Net Book Value | |
|------|-----------------------|--|------------------------------|--|--------------------|-----------------|---------------------------|-----------------------|--------------------------------|-----------------|-----------------|-----------------|
| | Major Category | Description | Balance to February 29, 2020 | Addition in Period after March 1, 2020 | Disposal in Period | Closing Balance | Opening Balance | Depr./Amor. in Period | Disposal Depr./Amor. in Period | Closing Balance | Opening Balance | Closing Balance |
| 1 | Source of Supply Plan | Structures and Improvements | \$ 417,730 | \$ - | \$ - | \$ 417,730 | \$ - | \$ (6,962) | \$ - | \$ (6,962) | \$ 417,730 | \$ 410,768 |
| 2 | Source of Supply Plan | Collecting and Impounding Reservoirs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3 | Source of Supply Plan | Lake, River and Other Intakes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 4 | Source of Supply Plan | Wells and Springs | \$ 194,092 | \$ 142,899 | \$ - | \$ 336,991 | \$ - | \$ (5,532) | \$ - | \$ (5,532) | \$ 194,092 | \$ 331,459 |
| 5 | Source of Supply Plan | Supply Mains | \$ 99,941 | \$ 57,500 | \$ - | \$ 157,441 | \$ - | \$ (1,430) | \$ - | \$ (1,430) | \$ 99,941 | \$ 156,011 |
| 6 | Source of Supply Plan | Other Misc. Water Source Plant | \$ 25,212 | \$ - | \$ - | \$ 25,212 | \$ - | \$ (840) | \$ - | \$ (840) | \$ 25,212 | \$ 24,372 |
| 7 | Pumping Plant | Structures and Improvements | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 8 | Pumping Plant | Power Generation Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 9 | Pumping Plant | Pumping Equipment | \$ 107,922 | \$ - | \$ - | \$ 107,922 | \$ - | \$ (3,597) | \$ - | \$ (3,597) | \$ 107,922 | \$ 104,324 |
| 10 | Pumping Plant | Other Misc. Pumping Plant | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 11 | Water Treatment Plar | Structures and Improvements | \$ 1,892,936 | \$ - | \$ - | \$ 1,892,936 | \$ - | \$ (31,549) | \$ - | \$ (31,549) | \$ 1,892,936 | \$ 1,861,387 |
| 12 | Water Treatment Plar | Treatment Equipment | \$ 207,338 | \$ - | \$ - | \$ 207,338 | \$ - | \$ (6,911) | \$ - | \$ (6,911) | \$ 207,338 | \$ 200,427 |
| 13 | Water Treatment Plar | Laboratory Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 14 | Water Treatment Plar | Other Misc. Treatment Plant | \$ 136,154 | \$ - | \$ - | \$ 136,154 | \$ - | \$ (4,538) | \$ - | \$ (4,538) | \$ 136,154 | \$ 131,616 |
| 15 | Transmission and Dist | Transmission and Distribution Mains | \$ 898,906 | \$ 32,500 | \$ - | \$ 931,406 | \$ - | \$ (10,168) | \$ - | \$ (10,168) | \$ 898,906 | \$ 921,238 |
| 16 | Transmission and Dist | Services | \$ 97,769 | \$ - | \$ - | \$ 97,769 | \$ - | \$ (1,629) | \$ - | \$ (1,629) | \$ 97,769 | \$ 96,140 |
| 17 | Transmission and Dist | Meters and Meter Installations | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 18 | Transmission and Dist | Hydrants/Standpipes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 19 | Transmission and Dist | Distribution Reservoirs | \$ 2,349,292 | \$ - | \$ - | \$ 2,349,292 | \$ - | \$ (39,155) | \$ - | \$ (39,155) | \$ 2,349,292 | \$ 2,310,137 |
| 20 | Transmission and Dist | Other Misc. Transmission and Distribution Plan | \$ 88,201 | \$ - | \$ - | \$ 88,201 | \$ - | \$ (2,940) | \$ - | \$ (2,940) | \$ 88,201 | \$ 85,261 |
| 21 | General Plant | Structures and Improvements | \$ 986,394 | \$ - | \$ - | \$ 986,394 | \$ - | \$ (16,440) | \$ - | \$ (16,440) | \$ 986,394 | \$ 969,954 |
| 22 | General Plant | Office Furniture and Office Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 23 | General Plant | Computer Hardware | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 24 | General Plant | Computer Software | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 25 | General Plant | Vehicles | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 26 | General Plant | Stores Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 27 | General Plant | Tools, Shop and Garage Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 28 | General Plant | Laboratory Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 29 | General Plant | Power Operated Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 30 | General Plant | Communication Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 31 | General Plant | Communication Equipment - SCADA | \$ 81,844 | \$ - | \$ - | \$ 81,844 | \$ - | \$ (6,820) | \$ - | \$ (6,820) | \$ 81,844 | \$ 75,023 |
| 32 | General Plant | Other Communication Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 33 | General Plant | Miscellaneous Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 34 | Other Tangible Plant | Other Tangible Plant | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 35 | Intangible Plant | Organization | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 36 | Intangible Plant | Franchises and Consents | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 37 | Decommissioning | Decommissioning | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 38 | RRTF Withdrawal | Replacement Reserve Trust Fund | \$ (528,026) | \$ - | \$ - | \$ (528,026) | \$ - | \$ 8,657 | \$ - | \$ 8,657 | \$ (528,026) | \$ (519,368) |
| 39 | DCTF Withdrawal | Deferred Capacity Trust Fund | \$ (446,408) | \$ - | \$ - | \$ (446,408) | \$ - | \$ 7,319 | \$ - | \$ 7,319 | \$ (446,408) | \$ (439,089) |
| 40 | | | | | | | | | | | | |
| 41 | | Major Group Totals | | | | | | | | | | |
| 42 | | Source of Supply Plant | \$ 736,975 | \$ 200,399 | \$ - | \$ 937,374 | \$ - | \$ (14,765) | \$ - | \$ (14,765) | \$ 736,975 | \$ 922,609 |
| 43 | | Pumping Plant | \$ 107,922 | \$ - | \$ - | \$ 107,922 | \$ - | \$ (3,597) | \$ - | \$ (3,597) | \$ 107,922 | \$ 104,324 |
| 44 | | Water Treatment Plant | \$ 2,236,428 | \$ - | \$ - | \$ 2,236,428 | \$ - | \$ (42,999) | \$ - | \$ (42,999) | \$ 2,236,428 | \$ 2,193,429 |

Corix Multi-Utility Services Inc.
Panorama Water Utility
Utility Plant in Service
Schedule 7

| | | | | | | | | | | | |
|----|-------------------------------------|---------------------|-------------------|-------------|---------------------|-------------|---------------------|-------------|---------------------|---------------------|---------------------|
| 45 | Transmission and Distribution Plant | \$ 3,434,168 | \$ 32,500 | \$ - | \$ 3,466,668 | \$ - | \$ (53,893) | \$ - | \$ (53,893) | \$ 3,434,168 | \$ 3,412,776 |
| 46 | General Plant | \$ 1,068,238 | \$ - | \$ - | \$ 1,068,238 | \$ - | \$ (23,260) | \$ - | \$ (23,260) | \$ 1,068,238 | \$ 1,044,978 |
| 47 | Other Tangible Plant | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 48 | Intangible Plant | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 49 | Decommissioning | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 50 | Total Plant | \$ 7,583,730 | \$ 232,899 | \$ - | \$ 7,816,629 | \$ - | \$ (138,514) | \$ - | \$ (138,514) | \$ 7,583,730 | \$ 7,678,116 |
| 51 | RRTF Withdrawal | \$ (528,026) | \$ - | \$ - | \$ (528,026) | \$ - | \$ 8,657 | \$ - | \$ 8,657 | \$ (528,026) | \$ (519,368) |
| 52 | DCTF Withdrawal | \$ (446,408) | \$ - | \$ - | \$ (446,408) | \$ - | \$ 7,319 | \$ - | \$ 7,319 | \$ (446,408) | \$ (439,089) |
| 53 | Total CIAC | \$ (974,434) | \$ - | \$ - | \$ (974,434) | \$ - | \$ 15,977 | \$ - | \$ 15,977 | \$ (974,434) | \$ (958,457) |
| 54 | Total | \$ 6,609,296 | \$ 232,899 | \$ - | \$ 6,842,195 | \$ - | \$ (122,537) | \$ - | \$ (122,537) | \$ 6,609,296 | \$ 6,719,658 |

| Year= 2021 | | Cost | | | | Depreciation/Amortization | | | | Net Book Value | |
|----------------|---|-----------------|--------------------|--------------------|-----------------|---------------------------|-----------------------|--------------------------------|-----------------|-----------------|-----------------|
| Major Category | Description | Opening Balance | Addition in Period | Disposal in Period | Closing Balance | Opening Balance | Depr./Amor. in Period | Disposal Depr./Amor. in Period | Closing Balance | Opening Balance | Closing Balance |
| 59 | | | | | | | | | | | |
| 60 | Source of Supply Plan Structures and Improvements | \$ 417,730 | \$ - | \$ - | \$ 417,730 | \$ (6,962) | \$ (8,355) | \$ - | \$ (15,317) | \$ 410,768 | \$ 402,413 |
| 61 | Source of Supply Plan Collecting and Impounding Reservoirs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 62 | Source of Supply Plan Lake, River and Other Intakes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 63 | Source of Supply Plan Wells and Springs | \$ 336,991 | \$ - | \$ - | \$ 336,991 | \$ (5,532) | \$ (8,425) | \$ - | \$ (13,957) | \$ 331,459 | \$ 323,034 |
| 64 | Source of Supply Plan Supply Mains | \$ 157,441 | \$ - | \$ - | \$ 157,441 | \$ (1,430) | \$ (2,099) | \$ - | \$ (3,529) | \$ 156,011 | \$ 153,912 |
| 65 | Source of Supply Plan Other Misc. Water Source Plant | \$ 25,212 | \$ - | \$ - | \$ 25,212 | \$ (840) | \$ (1,008) | \$ - | \$ (1,849) | \$ 24,372 | \$ 23,363 |
| 66 | Pumping Plant Structures and Improvements | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 67 | Pumping Plant Power Generation Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 68 | Pumping Plant Pumping Equipment | \$ 107,922 | \$ - | \$ - | \$ 107,922 | \$ (3,597) | \$ (4,317) | \$ - | \$ (7,914) | \$ 104,324 | \$ 100,007 |
| 69 | Pumping Plant Other Misc. Pumping Plant | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 70 | Water Treatment Plant Structures and Improvements | \$ 1,892,936 | \$ - | \$ - | \$ 1,892,936 | \$ (31,549) | \$ (37,859) | \$ - | \$ (69,408) | \$ 1,861,387 | \$ 1,823,528 |
| 71 | Water Treatment Plant Treatment Equipment | \$ 207,338 | \$ - | \$ - | \$ 207,338 | \$ (6,911) | \$ (8,294) | \$ - | \$ (15,205) | \$ 200,427 | \$ 192,133 |
| 72 | Water Treatment Plant Laboratory Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 73 | Water Treatment Plant Other Misc. Treatment Plant | \$ 136,154 | \$ - | \$ - | \$ 136,154 | \$ (4,538) | \$ (5,446) | \$ - | \$ (9,985) | \$ 131,616 | \$ 126,169 |
| 74 | Transmission and Dist Transmission and Distribution Mains | \$ 931,406 | \$ - | \$ - | \$ 931,406 | \$ (10,168) | \$ (12,419) | \$ - | \$ (22,587) | \$ 921,238 | \$ 908,819 |
| 75 | Transmission and Dist Services | \$ 97,769 | \$ - | \$ - | \$ 97,769 | \$ (1,629) | \$ (1,955) | \$ - | \$ (3,585) | \$ 96,140 | \$ 94,184 |
| 76 | Transmission and Dist Meters and Meter Installations | \$ - | \$ 20,000 | \$ - | \$ 20,000 | \$ - | \$ (400) | \$ - | \$ (400) | \$ - | \$ 19,600 |
| 77 | Transmission and Dist Hydrants/Standpipes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 78 | Transmission and Dist Distribution Reservoirs | \$ 2,349,292 | \$ - | \$ - | \$ 2,349,292 | \$ (39,155) | \$ (46,986) | \$ - | \$ (86,141) | \$ 2,310,137 | \$ 2,263,151 |
| 79 | Transmission and Dist Other Misc. Transmission and Distribution Plant | \$ 88,201 | \$ - | \$ - | \$ 88,201 | \$ (2,940) | \$ (3,528) | \$ - | \$ (6,468) | \$ 85,261 | \$ 81,733 |
| 80 | General Plant Structures and Improvements | \$ 986,394 | \$ - | \$ - | \$ 986,394 | \$ (16,440) | \$ (19,728) | \$ - | \$ (36,168) | \$ 969,954 | \$ 950,226 |
| 81 | General Plant Office Furniture and Office Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 82 | General Plant Computer Hardware | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 83 | General Plant Computer Software | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 84 | General Plant Vehicles | \$ - | \$ 15,000 | \$ - | \$ 15,000 | \$ - | \$ (1,071) | \$ - | \$ (1,071) | \$ - | \$ 13,929 |
| 85 | General Plant Stores Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 86 | General Plant Tools, Shop and Garage Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 87 | General Plant Laboratory Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 88 | General Plant Power Operated Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 89 | General Plant Communication Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 90 | General Plant Communication Equipment - SCADA | \$ 81,844 | \$ - | \$ - | \$ 81,844 | \$ (6,820) | \$ (8,184) | \$ - | \$ (15,005) | \$ 75,023 | \$ 66,839 |

Corix Multi-Utility Services Inc.
Panorama Water Utility
Utility Plant in Service
Schedule 7

| | | | | | | | | | | | | | |
|-----|----------------------|-------------------------------------|---------------------|------------------|-------------|---------------------|---------------------|---------------------|-------------|---------------------|---------------------|---------------------|------|
| 91 | General Plant | Other Communication Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 92 | General Plant | Miscellaneous Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 93 | Other Tangible Plant | Other Tangible Plant | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 94 | Intangible Plant | Organization | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 95 | Intangible Plant | Franchises and Consents | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 96 | Decommissioning | Decommissioning | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 97 | RRTF Withdrawal | Replacement Reserve Trust Fund | \$ (528,026) | \$ - | \$ - | \$ (528,026) | \$ 8,657 | \$ 10,389 | \$ - | \$ 19,046 | \$ (519,368) | \$ (508,980) | |
| 98 | DCTF Withdrawal | Deferred Capacity Trust Fund | \$ (446,408) | \$ - | \$ - | \$ (446,408) | \$ 7,319 | \$ 8,783 | \$ - | \$ 16,102 | \$ (439,089) | \$ (430,306) | |
| 99 | | | | | | | | | | | | | |
| 100 | | Major Group Totals | | | | | | | | | | | |
| 101 | | Source of Supply Plant | \$ 937,374 | \$ - | \$ - | \$ 937,374 | \$ (14,765) | \$ (19,887) | \$ - | \$ (34,652) | \$ 922,609 | \$ 902,722 | |
| 102 | | Pumping Plant | \$ 107,922 | \$ - | \$ - | \$ 107,922 | \$ (3,597) | \$ (4,317) | \$ - | \$ (7,914) | \$ 104,324 | \$ 100,007 | |
| 103 | | Water Treatment Plant | \$ 2,236,428 | \$ - | \$ - | \$ 2,236,428 | \$ (42,999) | \$ (51,598) | \$ - | \$ (94,597) | \$ 2,193,429 | \$ 2,141,831 | |
| 104 | | Transmission and Distribution Plant | \$ 3,466,668 | \$ 20,000 | \$ - | \$ 3,486,668 | \$ (53,893) | \$ (65,288) | \$ - | \$ (119,181) | \$ 3,412,776 | \$ 3,367,488 | |
| 105 | | General Plant | \$ 1,068,238 | \$ 15,000 | \$ - | \$ 1,083,238 | \$ (23,260) | \$ (28,984) | \$ - | \$ (52,244) | \$ 1,044,978 | \$ 1,030,994 | |
| 106 | | Other Tangible Plant | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 107 | | Intangible Plant | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 108 | | Decommissioning | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 109 | | Total Plant | \$ 7,816,629 | \$ 35,000 | \$ - | \$ 7,851,629 | \$ (138,514) | \$ (170,074) | \$ - | \$ (308,588) | \$ 7,678,116 | \$ 7,543,042 | |
| 110 | | RRTF Withdrawal | \$ (528,026) | \$ - | \$ - | \$ (528,026) | \$ 8,657 | \$ 10,389 | \$ - | \$ 19,046 | \$ (519,368) | \$ (508,980) | |
| 111 | | DCTF Withdrawal | \$ (446,408) | \$ - | \$ - | \$ (446,408) | \$ 7,319 | \$ 8,783 | \$ - | \$ 16,102 | \$ (439,089) | \$ (430,306) | |
| 112 | | Total CIAC | \$ (974,434) | \$ - | \$ - | \$ (974,434) | \$ 15,977 | \$ 19,172 | \$ - | \$ 35,149 | \$ (958,457) | \$ (939,286) | |
| 113 | | Total | \$ 6,842,195 | \$ 35,000 | \$ - | \$ 6,877,195 | \$ (122,537) | \$ (150,902) | \$ - | \$ (273,439) | \$ 6,719,658 | \$ 6,603,756 | |
| 114 | | | | | | | | | | | | | |

Corix Multi-Utility Services Inc.
Panorama Water Utility
Utility Plant in Service
Schedule 7

115

116

117

118

119

120

121

122

123

124

125

126

127

128

129

130

131

132

133

134

135

136

137

138

139

140

141

142

143

144

145

146

147

148

149

150

151

152

153

154

155

156

157

158

159

160

| Year= 2022 | | Cost | | | | Depreciation/Amortization | | | | Net Book Value | |
|----------------|--|-----------------|--------------------|--------------------|-----------------|---------------------------|-----------------------|--------------------------------|-----------------|-----------------|-----------------|
| Major Category | Description | Opening Balance | Addition in Period | Disposal in Period | Closing Balance | Opening Balance | Depr./Amor. in Period | Disposal Depr./Amor. in Period | Closing Balance | Opening Balance | Closing Balance |
| | Source of Supply Plan Structures and Improvements | \$ 417,730 | \$ - | \$ - | \$ 417,730 | \$ (15,317) | \$ (8,355) | \$ - | \$ (23,671) | \$ 402,413 | \$ 394,059 |
| | Source of Supply Plan Collecting and Impounding Reservoirs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Source of Supply Plan Lake, River and Other Intakes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Source of Supply Plan Wells and Springs | \$ 336,991 | \$ - | \$ - | \$ 336,991 | \$ (13,957) | \$ (8,425) | \$ - | \$ (22,382) | \$ 323,034 | \$ 314,609 |
| | Source of Supply Plan Supply Mains | \$ 157,441 | \$ - | \$ - | \$ 157,441 | \$ (3,529) | \$ (2,099) | \$ - | \$ (5,628) | \$ 153,912 | \$ 151,812 |
| | Source of Supply Plan Other Misc. Water Source Plant | \$ 25,212 | \$ - | \$ - | \$ 25,212 | \$ (1,849) | \$ (1,008) | \$ - | \$ (2,857) | \$ 23,363 | \$ 22,355 |
| | Pumping Plant Structures and Improvements | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Pumping Plant Power Generation Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Pumping Plant Pumping Equipment | \$ 107,922 | \$ - | \$ - | \$ 107,922 | \$ (7,914) | \$ (4,317) | \$ - | \$ (12,231) | \$ 100,007 | \$ 95,691 |
| | Pumping Plant Other Misc. Pumping Plant | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Water Treatment Plar Structures and Improvements | \$ 1,892,936 | \$ - | \$ - | \$ 1,892,936 | \$ (69,408) | \$ (37,859) | \$ - | \$ (107,266) | \$ 1,823,528 | \$ 1,785,670 |
| | Water Treatment Plar Treatment Equipment | \$ 207,338 | \$ - | \$ - | \$ 207,338 | \$ (15,205) | \$ (8,294) | \$ - | \$ (23,498) | \$ 192,133 | \$ 183,840 |
| | Water Treatment Plar Laboratory Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Water Treatment Plar Other Misc. Treatment Plant | \$ 136,154 | \$ - | \$ - | \$ 136,154 | \$ (9,985) | \$ (5,446) | \$ - | \$ (15,431) | \$ 126,169 | \$ 120,723 |
| | Transmission and Dist Transmission and Distribution Mains | \$ 931,406 | \$ 30,000 | \$ - | \$ 961,406 | \$ (22,587) | \$ (12,619) | \$ - | \$ (35,206) | \$ 908,819 | \$ 926,201 |
| | Transmission and Dist Services | \$ 97,769 | \$ - | \$ - | \$ 97,769 | \$ (3,585) | \$ (1,955) | \$ - | \$ (5,540) | \$ 94,184 | \$ 92,229 |
| | Transmission and Dist Meters and Meter Installations | \$ 20,000 | \$ 20,000 | \$ - | \$ 40,000 | \$ (400) | \$ (1,200) | \$ - | \$ (1,600) | \$ 19,600 | \$ 38,400 |
| | Transmission and Dist Hydrants/Standpipes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Transmission and Dist Distribution Reservoirs | \$ 2,349,292 | \$ - | \$ - | \$ 2,349,292 | \$ (86,141) | \$ (46,986) | \$ - | \$ (133,127) | \$ 2,263,151 | \$ 2,216,165 |
| | Transmission and Dist Other Misc. Transmission and Distribution Plan | \$ 88,201 | \$ - | \$ - | \$ 88,201 | \$ (6,468) | \$ (3,528) | \$ - | \$ (9,996) | \$ 81,733 | \$ 78,205 |
| | General Plant Structures and Improvements | \$ 986,394 | \$ - | \$ - | \$ 986,394 | \$ (36,168) | \$ (19,728) | \$ - | \$ (55,896) | \$ 950,226 | \$ 930,498 |
| | General Plant Office Furniture and Office Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | General Plant Computer Hardware | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | General Plant Computer Software | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | General Plant Vehicles | \$ 15,000 | \$ - | \$ - | \$ 15,000 | \$ (1,071) | \$ (2,143) | \$ - | \$ (3,214) | \$ 13,929 | \$ 11,786 |
| | General Plant Stores Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | General Plant Tools, Shop and Garage Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | General Plant Laboratory Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | General Plant Power Operated Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | General Plant Communication Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | General Plant Communication Equipment - SCADA | \$ 81,844 | \$ - | \$ - | \$ 81,844 | \$ (15,005) | \$ (8,184) | \$ - | \$ (23,189) | \$ 66,839 | \$ 58,655 |
| | General Plant Other Communication Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | General Plant Miscellaneous Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Other Tangible Plant Other Tangible Plant | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Intangible Plant Organization | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Intangible Plant Franchises and Consents | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Decommissioning Decommissioning | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | RRTF Withdrawal Replacement Reserve Trust Fund | \$ (528,026) | \$ - | \$ - | \$ (528,026) | \$ 19,046 | \$ 10,389 | \$ - | \$ 29,435 | \$ (508,980) | \$ (498,591) |
| | DCTF Withdrawal Deferred Capacity Trust Fund | \$ (446,408) | \$ - | \$ - | \$ (446,408) | \$ 16,102 | \$ 8,783 | \$ - | \$ 24,885 | \$ (430,306) | \$ (421,523) |
| | Major Group Totals | | | | | | | | | | |
| | Source of Supply Plant | \$ 937,374 | \$ - | \$ - | \$ 937,374 | \$ (34,652) | \$ (19,887) | \$ - | \$ (54,539) | \$ 902,722 | \$ 882,835 |

Corix Multi-Utility Services Inc.
Panorama Water Utility
Utility Plant in Service
Schedule 7

| | | | | | | | | | | | |
|-----|-------------------------------------|---------------------|------------------|-------------|---------------------|---------------------|---------------------|-------------|---------------------|---------------------|---------------------|
| 161 | Pumping Plant | \$ 107,922 | \$ - | \$ - | \$ 107,922 | \$ (7,914) | \$ (4,317) | \$ - | \$ (12,231) | \$ 100,007 | \$ 95,691 |
| 162 | Water Treatment Plant | \$ 2,236,428 | \$ - | \$ - | \$ 2,236,428 | \$ (94,597) | \$ (51,598) | \$ - | \$ (146,195) | \$ 2,141,831 | \$ 2,090,232 |
| 163 | Transmission and Distribution Plant | \$ 3,486,668 | \$ 50,000 | \$ - | \$ 3,536,668 | \$ (119,181) | \$ (66,288) | \$ - | \$ (185,469) | \$ 3,367,488 | \$ 3,351,200 |
| 164 | General Plant | \$ 1,083,238 | \$ - | \$ - | \$ 1,083,238 | \$ (52,244) | \$ (30,055) | \$ - | \$ (82,299) | \$ 1,030,994 | \$ 1,000,939 |
| 165 | Other Tangible Plant | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 166 | Intangible Plant | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 167 | Decommissioning | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 168 | Total Plant | \$ 7,851,629 | \$ 50,000 | \$ - | \$ 7,901,629 | \$ (308,588) | \$ (172,145) | \$ - | \$ (480,733) | \$ 7,543,042 | \$ 7,420,896 |
| 169 | RRTF Withdrawal | \$ (528,026) | \$ - | \$ - | \$ (528,026) | \$ 19,046 | \$ 10,389 | \$ - | \$ 29,435 | \$ (508,980) | \$ (498,591) |
| 170 | DCTF Withdrawal | \$ (446,408) | \$ - | \$ - | \$ (446,408) | \$ 16,102 | \$ 8,783 | \$ - | \$ 24,885 | \$ (430,306) | \$ (421,523) |
| 171 | Total CIAC | \$ (974,434) | \$ - | \$ - | \$ (974,434) | \$ 35,149 | \$ 19,172 | \$ - | \$ 54,321 | \$ (939,286) | \$ (920,114) |
| 172 | Total | \$ 6,877,195 | \$ 50,000 | \$ - | \$ 6,927,195 | \$ (273,439) | \$ (152,974) | \$ - | \$ (426,413) | \$ 6,603,756 | \$ 6,500,783 |
| 173 | | | | | | | | | | | |

**Corix Multi-Utility Services Inc.
Panorama Water Utility
Capital Cost Allowance (CCA)
Schedule 8**

| Year: 2020 | | | Capital Cost Allowance | | | | |
|------------|--|-----------|------------------------|------------------------------|--------------------------------------|--------------------------|--------------------|
| Line | Description | CCA Class | CCA Class Rate | Balance to February 29, 2020 | Additions On and After March 1, 2020 | CCA Deductible in Period | Closing Balance |
| 1 | CCA Class 1 | 1 | 4% | \$6,566,689 | \$203,865 | (\$135,411) | \$6,635,143 |
| 2 | CCA Class 8 | 8 | 20% | \$0 | \$0 | \$0 | \$0 |
| 3 | CCA Class 10.1 | 10.1 | 30% | \$0 | \$0 | \$0 | \$0 |
| 4 | CCA Class 14 | 14 | 5% | \$0 | \$0 | \$0 | \$0 |
| 5 | CCA Class 14.1 | 14.1 | 5% | \$0 | \$0 | \$0 | \$0 |
| 6 | CCA Class 50 | 50 | 55% | \$71,641 | \$0 | (\$19,701) | \$51,940 |
| 7 | 2020 Total | | | \$6,638,330 | \$203,865 | (\$155,112) | \$6,687,083 |
| 8 | <i>Note: The GSDP assets went into service in February 2020. All 2020 UCC additions have half year rule applied.</i> | | | | | | |
| 9 | | | | | | | |
| 10 | Year: 2021 | | | Capital Cost Allowance | | | |
| 11 | Description | CCA Class | CCA Class Rate | Opening Balance | Addition in Period | CCA Deductible in Period | Closing Balance |
| 12 | CCA Class 1 | 1 | 4% | \$6,635,143 | \$20,000 | (\$265,806) | \$6,389,338 |
| 13 | CCA Class 8 | 8 | 20% | \$0 | \$0 | \$0 | \$0 |
| 14 | CCA Class 10.1 | 10.1 | 30% | \$0 | \$15,000 | (\$2,250) | \$12,750 |
| 15 | CCA Class 14 | 14 | 5% | \$0 | \$0 | \$0 | \$0 |
| 16 | CCA Class 14.1 | 14.1 | 5% | \$0 | \$0 | \$0 | \$0 |
| 17 | CCA Class 50 | 50 | 55% | \$51,940 | \$0 | (\$28,567) | \$23,373 |
| 18 | 2021 Total | | | \$6,687,083 | \$35,000 | (\$296,623) | \$6,425,460 |
| 19 | | | | | | | |

| | | | | | | | |
|----|-------------------|-----------|----------------|------------------------|--------------------|--------------------------|--------------------|
| 20 | | | | | | | |
| 21 | Year: 2022 | | | Capital Cost Allowance | | | |
| 22 | Description | CCA Class | CCA Class Rate | Opening Balance | Addition in Period | CCA Deductible in Period | Closing Balance |
| 23 | CCA Class 1 | 1 | 4% | \$6,389,338 | \$50,000 | (\$256,574) | \$6,182,764 |
| 24 | CCA Class 8 | 8 | 20% | \$0 | \$0 | \$0 | \$0 |
| 25 | CCA Class 10.1 | 10.1 | 30% | \$12,750 | \$0 | (\$3,825) | \$8,925 |
| 26 | CCA Class 14 | 14 | 5% | \$0 | \$0 | \$0 | \$0 |
| 27 | CCA Class 14.1 | 14.1 | 5% | \$0 | \$0 | \$0 | \$0 |
| 28 | CCA Class 50 | 50 | 55% | \$23,373 | \$0 | (\$12,855) | \$10,518 |
| 29 | 2022 Total | | | \$6,425,460 | \$50,000 | (\$273,254) | \$6,202,207 |

**Corix Multi-Utility Services Inc.
Panorama Water Utility
Rate Base and Revenue Requirements
Schedule 9**

| Line No. | Rate Base and Financing | Forecast 2020 | Forecast 2021 | Forecast 2022 |
|----------|--|--------------------|--------------------|--------------------|
| 1 | <u>Plant in Service</u> | | | |
| 2 | Balance at beginning of year | \$7,583,730 | \$7,816,629 | \$7,851,629 |
| 3 | Balance at end of year | 7,816,629 | 7,851,629 | 7,901,629 |
| 4 | Mid-Year Plant in Service | 6,416,817 | 7,834,129 | 7,876,629 |
| 5 | | | | |
| 6 | <u>Accumulated Depreciation</u> | | | |
| 7 | Balance at beginning of year | 0 | (138,514) | (308,588) |
| 8 | Balance at end of year | (138,514) | (308,588) | (480,733) |
| 9 | Mid-Year Accumulated Depreciation | (57,714) | (223,551) | (394,660) |
| 10 | Mid-Year Plant in Service , net of Acc. Depr. | \$6,359,103 | \$7,610,579 | \$7,481,969 |
| 11 | | | | |
| 12 | <u>Contributions in aid of construction (CIAC)</u> | | | |
| 13 | Balance at beginning of year | (\$974,434) | (\$974,434) | (\$974,434) |
| 14 | Balance at end of year | (974,434) | (974,434) | (974,434) |
| 15 | Mid-Year CIAC | (812,028) | (974,434) | (974,434) |
| 16 | | | | |
| 17 | <u>Accumulated Amortization</u> | | | |
| 18 | Balance at beginning of year | 0 | 15,977 | 35,149 |
| 19 | Balance at end of year | 15,977 | 35,149 | 54,321 |
| 20 | Mid-Year Accumulated Amortization | 6,657 | 25,563 | 44,735 |
| 21 | Mid-Year CIAC, net of Acc. Amor. | (\$796,052) | (\$939,286) | (\$920,114) |
| 22 | | | | |
| 23 | Mid-Year Net Plant in Service | 5,563,051 | \$6,671,293 | \$6,561,855 |
| 24 | Mid-Year Deferral Accounts | 257,301 | 727,454 | 845,772 |
| 25 | Working Capital | 43,338 | 53,272 | 56,534 |
| 26 | Mid-Year Rate Base | \$5,863,690 | \$7,452,020 | \$7,464,161 |

**Corix Multi-Utility Services Inc.
Panorama Water Utility
Rate Base and Revenue Requirements
Schedule 9**

| | | | | |
|----|---------------------|-------------|-------------|-------------|
| 27 | | | | |
| 28 | Debt | \$3,371,622 | \$4,284,911 | \$4,291,893 |
| 29 | Equity | 2,492,068 | 3,167,108 | 3,172,269 |
| 30 | Rate Base Financing | \$5,863,690 | \$7,452,020 | \$7,464,161 |
| 31 | | | | |
| 32 | Interest on Debt | \$108,566 | \$137,974 | \$138,199 |
| 33 | Return on Equity | 236,746 | 300,875 | 301,366 |
| 34 | Return on Rate Base | \$345,313 | \$438,849 | \$439,564 |

35
36

| 37 | Revenue Requirement | Forecast 2020 | Forecast 2021 | Forecast 2022 |
|----|--|------------------|--------------------|--------------------|
| 39 | Operating and Maintenance Expenses | \$416,047 | \$426,179 | \$452,270 |
| 40 | Depreciation Expense | 138,514 | 170,074 | 172,145 |
| 41 | Amortization of CIAC | (15,977) | (19,172) | (19,172) |
| 42 | Amortization of Deferred Decommissioning Costs | 1,874 | 4,498 | 4,498 |
| 43 | Interest on Debt | 108,566 | 137,974 | 138,199 |
| 44 | Return on Equity | 236,746 | 300,875 | 301,366 |
| 45 | Income Tax Expense (Recovery) | 0 | 0 | 0 |
| 46 | Revenue Requirement | \$885,771 | \$1,020,428 | \$1,049,305 |
| 47 | Revenue | \$378,813 | \$796,066 | \$1,028,036 |
| 48 | Surplus (Shortfall) | (\$506,958) | (\$224,361) | (\$21,269) |

**Corix Multi-Utility Services Inc.
Panorama Water Utility
Rate Base and Revenue Requirements
Schedule 9**

49

50

51

52

53

54

55

56

57

58

59

| Revenue Deficiency Deferral Account | Forecast 2020 | Forecast 2021 | Forecast 2022 |
|--|--------------------------|--------------------------|--------------------------|
| <u>Revenue Deficiency Deferral Account</u> | | | |
| Opening Balance | \$0 | \$506,958 | \$731,319 |
| Revenue Required | 885,771 | 1,020,428 | 1,049,305 |
| Revenue Received | 378,813 | 796,066 | 1,028,036 |
| Revenue deficiency (surplus) | \$506,958 | \$224,361 | \$21,269 |
| Ending Balance | \$506,958 | \$731,319 | \$752,588 |

**Corix Multi-Utility Services Inc.
Panorama Water Utility
Capital Structure and Cost of Capital
Schedule 9A**

| Line No. | Rate Base and Financing | Forecast 2020 | Forecast 2021 | Forecast 2022 |
|----------|--------------------------------|------------------|------------------|------------------|
| 1 | <u>Capital Structure</u> | | | |
| 2 | Debt | 57.5% | 57.5% | 57.5% |
| 3 | Equity | 42.5% | 42.5% | 42.5% |
| 4 | Total Capital Structure | 100.0% | 100.0% | 100.0% |
| 5 | | | | |
| 6 | <u>Cost of Capital</u> | | | |
| 7 | Deemed Interest Rate | 3.22% | 3.22% | 3.22% |
| 8 | Return on Equity | 9.50% | 9.50% | 9.50% |
| 9 | | | | |

Corix Multi-Utility Services Inc.
Panorama Water Utility
Rate Base and Revenue Requirements - Comparison of Differences
Schedule 9B

| Line No. | | (a) | (b) | (c) = (a) - (b) | (d) | (e) = (a) - (d) |
|----------|--|--|---|-------------------|---|-------------------|
| | Rate Base and Financing | 2020 Revenues with No Rate Change in 2020 | 2020 Revenues with Aug 1, 2020 Rate Change | Difference | June 30, 2020 Evidentiary Update | Difference |
| 1 | <u>Plant in Service</u> | | | | | |
| 2 | Balance at beginning of year | \$7,583,730 | \$7,583,730 | \$0 | \$7,583,730 | \$0 |
| 3 | Balance at end of year | 7,816,629 | 7,816,629 | - | 7,759,230 | 57,399 |
| 4 | Mid-Year Plant in Service | 6,416,817 | 6,416,817 | - | 6,392,900 | 23,916 |
| 9 | Mid-Year Accumulated Depreciation | (57,714) | (57,714) | - | (57,465) | (249) |
| 10 | Mid-Year Plant in Service , net of Acc. Depr. | \$6,359,103 | \$6,359,103 | \$0 | \$6,335,435 | \$23,667 |
| 11 | | | | | | |
| 12 | <u>Contributions in aid of construction (CIAC)</u> | | | | | |
| 13 | Balance at beginning of year | (\$974,434) | (\$974,434) | \$0 | (\$974,434) | \$0 |
| 14 | Balance at end of year | (974,434) | (974,434) | - | (974,434) | - |
| 15 | Mid-Year CIAC | (812,028) | (812,028) | - | (812,028) | - |
| 16 | | | | | | |
| 17 | <u>Accumulated Amortization</u> | | | | | |
| 18 | Balance at beginning of year | 0 | 0 | 0 | 0 | 0 |
| 19 | Balance at end of year | 15,977 | 15,977 | 0 | 15,951 | 25 |
| 20 | Mid-Year Accumulated Amortization | 6,657 | 6,657 | 0 | 6,646 | 10 |
| 21 | Mid-Year CIAC, net of Acc. Amor. | (\$796,052) | (\$796,052) | \$0 | (\$796,077) | \$25 |
| 22 | | | | | | |
| 23 | Mid-Year Net Plant in Service | 5,563,051 | \$5,563,051 | \$0 | 5,539,359 | \$23,692 |
| 24 | Mid-Year Deferral Accounts | 257,301 | 210,672 | 46,629 | 229,920 | 27,381 |
| 25 | Working Capital | 43,338 | 43,338 | 0 | 46,725 | (3,386) |
| 26 | Mid-Year Rate Base | \$5,863,690 | \$5,817,061 | \$46,629 | \$5,816,003 | \$47,687 |
| 27 | | | | | | |
| 28 | Debt | \$3,371,622 | \$3,344,810 | \$26,812 | \$3,344,202 | \$27,420 |
| 29 | Equity | 2,492,068 | 2,472,251 | 19,817 | 2,471,801 | 20,267 |
| 30 | Rate Base Financing | \$5,863,690 | \$5,817,061 | \$46,629 | \$5,816,003 | \$47,687 |
| 31 | | | | | | |
| 32 | Interest on Debt | \$108,566 | \$107,703 | \$863 | \$121,729 | (\$13,163) |
| 33 | Return on Equity | 236,746 | 234,864 | 1,883 | 234,821 | 1,925 |
| 34 | Return on Rate Base | \$345,313 | \$342,567 | \$2,746 | \$356,550 | (\$11,237) |
| 35 | | | | | | |

Corix Multi-Utility Services Inc.
Panorama Water Utility
Rate Base and Revenue Requirements - Comparison of Differences
Schedule 9B

| | (a) | (b) | (c) = (a) - (b) | (d) | (e) = (a) - (d) |
|----|--|-------------------------------|--------------------------------|-------------------|---------------------------|
| 36 | | | | | |
| 37 | Revenue Requirement | 2020 Revenues with | 2020 Revenues with | Difference | June 30, 2020 |
| 38 | | No Rate Change in 2020 | Aug 1, 2020 Rate Change | | Evidentiary Update |
| 39 | Operating and Maintenance Expenses | \$416,047 | \$416,047 | \$0 | \$448,555 |
| 40 | Depreciation Expense | 138,514 | 138,514 | 0 | 137,916 |
| 41 | Amortization of CIAC | (15,977) | (15,977) | 0 | (15,951) |
| 42 | Amortization of Deferred Decommissioning Costs | 1,874 | 1,874 | 0 | 1,874 |
| 43 | Interest on Debt | 108,566 | 107,703 | 863 | 121,729 |
| 44 | Return on Equity | 236,746 | 234,864 | 1,883 | 234,821 |
| 45 | Income Tax Expense (Recovery) | 0 | 0 | 0 | 0 |
| 46 | Revenue Requirement | \$885,771 | \$883,025 | \$2,746 | \$928,944 |
| 47 | Revenue | \$378,813 | \$487,977 | (\$109,164) | \$487,701 |
| 48 | Surplus (Shortfall) | (\$506,958) | (\$395,048) | (\$111,910) | (\$441,242) |
| 49 | | | | | |
| 50 | | | | | |
| 51 | Revenue Deficiency Deferral Account | 2020 Revenues with | 2020 Revenues with | Difference | June 30, 2020 |
| 52 | | No Rate Change in 2020 | Aug 1, 2020 Rate Change | | Evidentiary Update |
| 53 | <u>Revenue Deficiency Deferral Account</u> | | | | |
| 54 | Opening Balance | \$0 | \$0 | \$0 | \$0 |
| 55 | Revenue Required | 885,771 | 883,025 | 2,746 | 928,944 |
| 56 | Revenue Received | 378,813 | 487,977 | (109,164) | 487,701 |
| 57 | Revenue deficiency (surplus) | \$506,958 | \$395,048 | \$111,910 | \$441,242 |
| 58 | | | | | \$0 |
| 59 | Ending Balance | \$506,958 | \$395,048 | \$111,910 | \$441,242 |

Corix Multi-Utility Services Inc.
Panorama Water Utility
Income Tax
Schedule 10

| Line No. | Income Tax | Forecast 2020 | Forecast 2021 | Forecast 2022 |
|----------|------------------------------------|------------------|------------------|------------------|
| 1 | | | | |
| 2 | Revenue | \$378,813 | \$796,066 | \$1,028,036 |
| 3 | Rate Rider 1 Revenue (CDA) | 120,565 | 119,504 | 143,203 |
| 4 | Operating and Maintenance Expenses | (416,047) | (426,179) | (452,270) |
| 5 | Decommissioning Expense | (112,439) | 0 | 0 |
| 6 | Interest on Debt | (108,566) | (137,974) | (138,199) |
| 7 | CCA | (155,112) | (296,623) | (273,254) |
| 8 | Taxable income before LCF | (\$292,787) | \$54,795 | \$307,516 |
| 9 | Tax Loss Carryforward (Utilized) | 292,787 | (54,795) | (307,516) |
| 10 | Taxable Income | \$0 | \$0 | \$0 |
| 11 | Tax Rate | 27% | 27% | 27% |
| 12 | Current Income Tax | \$0 | \$0 | \$0 |
| 13 | | | | |
| 14 | <u>Tax Loss Carryforward (LCF)</u> | | | |
| 15 | Opening Balance | \$383,272 | \$676,059 | \$621,263 |
| 16 | Additions | 292,787 | 0 | 0 |
| 17 | Losses Utilized | 0 | (54,795) | (307,516) |
| 18 | Closing Balance | \$676,059 | \$621,263 | \$313,747 |
| 19 | | | | |
| 20 | | | | |

Notes

- (1) The \$383,272 is the actual Consumption Deferral Account balance as of December 31, 2019.
(2) Decommissioning expenses are not eligible for CCA and treated as a current period expense.

**Corix Multi-Utility Services Inc.
Panorama Water Utility
Continuity of Deferred Charges
Schedule 11**

| Line No. | Deferral Accounts | Beginning Balance | Additions/ Deductions | Amortization | Ending Balance | Mid-Year Balance |
|----------|--------------------------------------|-------------------|--------------------------|--------------|----------------|------------------|
| 1 | Actual 2019 | | | | | |
| 2 | Rate Base Deferral Account: | | | | | |
| 3 | Revenue Deficiency (RDDA) | | | | \$0 | \$0 |
| 4 | Decommissioning Costs | | | | 0 | 0 |
| 5 | Total Rate Base Deferral Account | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | | | | | | |
| 7 | Non-Rate Base Deferral Account: | | | | | |
| 8 | Consumption (CDA) | \$488,398 | \$10,252 | (\$115,378) | \$383,272 | |
| 9 | Total Non-Rate Base Deferral Account | \$488,398 | \$10,252 | (\$115,378) | \$383,272 | |
| 10 | | | | | | |
| 11 | Forecast 2020 | | | | | |
| 12 | Rate Base Deferral Account: | | | | | |
| 13 | Revenue Deficiency (RDDA) | \$0 | \$506,958 | | \$506,958 | \$211,232 |
| 14 | Decommissioning Costs | 0 | 112,439 | (1,874) | 110,565 | 46,069 |
| 15 | Total Rate Base Deferral Account | \$0 | \$619,396 | (\$1,874) | \$617,522 | \$257,301 |
| 16 | | | | | | |
| 17 | Non-Rate Base Deferral Account: | | | | | |
| 18 | Consumption (CDA) | \$383,272 | \$0 | (\$120,565) | \$262,707 | |
| 19 | Total Non-Rate Base Deferral Account | \$383,272 | \$0 | (\$120,565) | \$262,707 | |
| 20 | | | | | | |
| 21 | Forecast 2021 | | | | | |
| 22 | Rate Base Deferral Account: | | | | | |
| 23 | Revenue Deficiency (RDDA) | \$506,958 | \$224,361 | | \$731,319 | \$619,138 |
| 24 | Decommissioning Costs | 110,565 | | (4,498) | 106,067 | 108,316 |
| 25 | Total Rate Base Deferral Account | \$617,522 | \$224,361 | (\$4,498) | \$837,386 | \$727,454 |
| 26 | | | | | | |
| 27 | Non-Rate Base Deferral Account: | | | | | |

Corix Multi-Utility Services Inc.
Panorama Water Utility
Continuity of Deferred Charges
Schedule 11

| Line No. | Deferral Accounts | Beginning Balance | Additions/ Deductions | Amortization | Ending Balance | Mid-Year Balance |
|----------|--------------------------------------|-------------------|--------------------------|--------------|----------------|------------------|
| 28 | Consumption (CDA) | \$262,707 | \$0 | (\$119,504) | \$143,203 | |
| 29 | Total Non-Rate Base Deferral Account | \$262,707 | \$0 | (\$119,504) | \$143,203 | |
| 30 | | | | | | |
| 31 | Forecast 2022 | | | | | |
| 32 | Rate Base Deferral Account: | | | | | |
| 33 | Revenue Deficiency (RDDA) | \$731,319 | \$21,269 | | \$752,588 | \$741,954 |
| 34 | Decommissioning Costs | 106,067 | | (4,498) | 101,570 | 103,818 |
| 35 | Total Rate Base Deferral Account | \$837,386 | \$21,269 | (\$4,498) | \$854,158 | \$845,772 |
| 36 | | | | | | |
| 37 | Non-Rate Base Deferral Account: | | | | | |
| 38 | Consumption (CDA) | \$143,203 | \$0 | (\$143,203) | \$0 | |
| 39 | Total Non-Rate Base Deferral Account | \$143,203 | \$0 | (\$143,203) | \$0 | |

Corix Multi-Utility Services Inc.
Panorama Water Utility
Customer Rates
Schedule 12

| Line No. | | Actual 2018 | Actual 2019 | Forecast 2020 | Forecast 2021 | Forecast 2022 |
|----------|--|------------------|------------------|------------------|------------------|--------------------|
| 1 | Total Revenue Requirement excluding CDA | | | \$885,771 | \$1,020,428 | \$1,049,305 |
| 2 | | | | | | |
| 3 | Percentage Recovery of Revenue Requirement | | | 43% | 78% | 98% |
| 4 | Total Revenue Requirement to be recovered | | | \$378,813 | \$796,066 | \$1,028,036 |
| 5 | Total Revenue Requirement to be recovered (net of Rent Charge) | | | \$370,708 | \$788,231 | \$1,020,471 |
| 6 | | | | | | |
| 7 | <u>Bed Units</u> | | | | | |
| 8 | Number of bed units - Residential (bu) | 2,030 | 2,048 | 2,058 | 2,068 | 2,078 |
| 9 | Number of bed units - Commercial (bu) | 2,438 | 2,438 | 2,438 | 2,438 | 2,438 |
| 10 | Total Annual bu | 4,468 | 4,486 | 4,496 | 4,506 | 4,516 |
| 11 | | | | | | |
| 12 | <u>Annual Usage (cu. meter)</u> | | | | | |
| 13 | Annual Usage - Residential | 25,809 | 24,368 | 24,899 | 24,770 | 24,641 |
| 14 | Annual Usage - Commercial | 77,564 | 70,860 | 74,741 | 73,994 | 73,254 |
| 15 | Total Annual Usage | 103,373 | 95,228 | 99,640 | 98,764 | 97,895 |
| 16 | | | | | | |
| 17 | <u>Proposed Revenues</u> | | | | | |
| 18 | Availability of Service (Rent) Charge Revenue | \$7,988 | \$8,095 | \$7,830 | \$7,560 | \$7,290 |
| 19 | | | | | | |
| 20 | <u>Residential Sales Revenue</u> | | | | | |
| 21 | Fixed Charges | \$69,426 | \$75,937 | \$76,310 | \$163,640 | \$213,647 |
| 22 | Variable Charges | \$45,682 | \$45,812 | \$46,811 | \$99,377 | \$128,448 |
| 23 | Total Residential Sales Revenue | \$115,108 | \$121,749 | \$123,121 | \$263,016 | \$342,095 |
| 24 | | | | | | |
| 25 | <u>Commercial Sales Revenue</u> | | | | | |
| 26 | Fixed Charges | \$83,380 | \$100,348 | \$100,348 | \$214,145 | \$278,241 |
| 27 | Variable Charges | \$137,288 | \$139,594 | \$147,239 | \$311,070 | \$400,135 |
| 28 | Total Commercial Sales Revenue | \$220,668 | \$239,942 | \$247,587 | \$525,215 | \$678,376 |
| 29 | Other Revenue | | | \$275 | \$275 | \$275 |
| 30 | Total Proposed Revenue excluding CDA | \$343,764 | \$369,786 | \$378,813 | \$796,066 | \$1,028,036 |
| 31 | | | | | | |

Corix Multi-Utility Services Inc.
Panorama Water Utility
Customer Rates
Schedule 12

| Line No. | | Actual 2018 | Actual 2019 | Forecast 2020 | Forecast 2021 | Forecast 2022 |
|----------|---|----------------|----------------|------------------|------------------|------------------|
| 32 | Consumption Deferral Account Rider 1 | | \$115,378 | \$120,565 | \$119,504 | \$143,203 |
| 33 | Total Proposed Revenue including CDA | | \$485,164 | \$499,378 | \$915,570 | \$1,171,239 |
| 34 | | | | | | |
| 35 | Revenues at Prior Year Rates | | | | | |
| 36 | Availability of Service (Rent) Charge Revenue | | | \$7,830 | \$7,560 | \$7,290 |
| 37 | | | | | | |
| 38 | <u>Residential Sales Revenue</u> | | | | | |
| 39 | Fixed Charges | | | \$76,311 | \$76,681 | \$164,431 |
| 40 | Variable Charges | | | \$46,811 | \$46,568 | \$98,859 |
| 41 | Total Residential Sales Revenue | | | \$123,121 | \$123,248 | \$263,290 |
| 42 | | | | | | |
| 43 | <u>Commercial Sales Revenue</u> | | | | | |
| 44 | Fixed Charges | | | \$100,348 | \$100,347 | \$214,145 |
| 45 | Variable Charges | | | \$147,240 | \$145,766 | \$307,959 |
| 46 | Total Commercial Sales Revenue | | | \$247,588 | \$246,114 | \$522,104 |
| 47 | | | | | | |
| 48 | Total Revenue at Prior Year Rates excluding Rent Charge | | | \$370,709 | \$369,362 | \$785,394 |
| 49 | Target Revenue excluding Rent Charge | | | \$370,708 | \$788,231 | \$1,020,471 |
| 50 | Revenue Surplus/(Deficiency) | | | \$1 | (\$418,869) | (\$235,077) |
| 51 | Revenue for January to July at Existing Rates | | | \$217,755 | | |
| 52 | Adjusted Total Revenue (Aug to Dec) at Prior Year Rates excluding Rent Charge | | | \$152,955 | | |
| 53 | Adjusted Remaining Target Revenue excluding Rent Charge and Jan to Jul | | | \$152,954 | | |
| 54 | Adjusted Revenue Surplus/(Deficiency) applicable to August-December | | | \$1 | | |
| 55 | Rate Change Required Increase/(Decrease) | | | 0.0% | 113.4% | 29.9% |

Corix Multi-Utility Services Inc.
Panorama Water Utility
Customer Rates
Schedule 12

| Line No. | | Actual 2018 | Actual 2019 | Forecast 2020 | Forecast 2021 | Forecast 2022 |
|----------|--|----------------|----------------|------------------|------------------|------------------|
| 56 | | | | | | |
| 57 | Tariff Rates | | | | | |
| 58 | | | | | | |
| 59 | <u>Proposed Customer Rates</u> | | | | | |
| 60 | Residential Basic service charge per bed unit (bu) per month | \$2.85 | \$3.09 | \$3.09 | \$6.59 | \$8.57 |
| 61 | Residential Metered Usage Rate (per cu. meter) | \$1.77 | \$1.88 | \$1.88 | \$4.01 | \$5.21 |
| 62 | Commercial Basic service charge per bu per month | \$2.85 | \$3.43 | \$3.43 | \$7.32 | \$9.51 |
| 63 | Commercial Metered Usage Rate (per cu. meter) | \$1.77 | \$1.97 | \$1.97 | \$4.20 | \$5.46 |
| 64 | Availability of Service (Rent) Charge (per bu per month) <i>(see note 5)</i> | \$22.50 | \$22.50 | \$22.50 | \$22.50 | \$22.50 |
| 65 | Consumption Deferral Account (CDA) Rate Rider | | \$1.21 | \$1.21 | \$1.21 | \$1.46 |
| 66 | | | | | | |
| 67 | <u>Customer Rates at Prior Year/Existing Rates</u> | | | | | |
| 68 | Residential Basic service charge per bed unit (bu) per month | | | \$3.09 | \$3.09 | \$6.59 |
| 69 | Residential Metered Usage Rate (per cu. meter) | | | \$1.88 | \$1.88 | \$4.01 |
| 70 | Commercial Basic service charge per bu per month | | | \$3.43 | \$3.43 | \$7.32 |
| 71 | Commercial Metered Usage Rate (per cu. meter) | | | \$1.97 | \$1.97 | \$4.20 |
| 72 | Availability of Service (Rent) Charge (per bu per month) <i>(see note 5)</i> | | | \$22.50 | \$22.50 | \$22.50 |
| 73 | Consumption Deferral Account (CDA) Rate Rider | | | \$1.21 | \$1.21 | \$1.46 |
| 74 | | | | | | |
| 75 | <u>Annual Rate Increase</u> | | | | | |
| 76 | Residential Basic service charge per bed unit (bu) per month | | | 0% | 113% | 30% |
| 77 | Residential Metered Usage Rate (per cu. meter) | | | 0% | 113% | 30% |
| 78 | Commercial Basic service charge per bu per month | | | 0% | 113% | 30% |
| 79 | Commercial Metered Usage Rate (per cu. meter) | | | 0% | 113% | 30% |
| 80 | Availability of Service (Rent) Charge (per bu per annum) | | | 0% | 0% | 0% |
| 81 | Consumption Deferral Account (CDA) Rate Rider | | | 0% | 0% | 21% |

Corix Multi-Utility Services Inc.
Panorama Water Utility
Consumption Deferral Account and Rate Rider
Schedule 13

| | Actual | Forecast | Forecast | Forecast |
|--|------------------|------------------|------------------|---------------|
| | 2019 | 2020 | 2021 | 2022 |
| CDA Rate Rider and Deferral Account | | | | |
| <u>CDA Rate Rider (Rider 1) (\$/cu. M)</u> | | | | |
| Rider 1 - Approved through Order No. 2548 | \$1.21 | \$1.21 | \$1.21 | \$1.21 |
| Rider 1 - Proposed to deplete CDA | \$1.21 | \$1.21 | \$1.21 | \$1.46 |
| | | | | |
| <u>Consumption Deferral Account</u> | | | | |
| Beginning Balance | \$488,398 | \$383,272 | \$262,707 | \$143,203 |
| Additions | \$10,252 | \$0 | \$0 | \$0 |
| Amortization proposed | (\$115,378) | (\$120,565) | (\$119,504) | (\$143,203) |
| Ending Balance | <u>\$383,272</u> | <u>\$262,707</u> | <u>\$143,203</u> | <u>\$0</u> |

**Corix Multi-Utility Services Inc.
Panorama Water Utility
Estimated Bill Impact
Schedule 14**

| Line No. | Residential (per customer) | 2019 | 2020 | 2021 | 2022 |
|----------|---|----------------|----------------|-----------------|-----------------|
| 1 | Average No. of Bed Units per month | 7.0 | 7.0 | 7.1 | 7.1 |
| 2 | Average Consumption per year (cu. m) | 83.7 | 85.3 | 84.5 | 83.8 |
| 3 | Basic Service Charge (\$ per bu per month) | \$3.09 | \$3.09 | \$6.59 | \$8.57 |
| 4 | Metered Usage Charge (\$ per cu. m) | \$1.88 | \$1.88 | \$4.01 | \$5.21 |
| 5 | CDA Rate Rider (\$ per cu. m) | \$1.21 | \$1.21 | \$1.21 | \$1.46 |
| 6 | | | | | |
| 7 | <u>Annual Bill</u> | | | | |
| 8 | Fixed Charge | \$261 | \$261 | \$558 | \$727 |
| 9 | Variable Charge | \$157 | \$160 | \$339 | \$437 |
| 10 | CDA Rate Rider | \$101 | \$103 | \$102 | \$123 |
| 11 | Average Annual Bill (Incl. Rate Rider) | \$520 | \$525 | \$1,000 | \$1,286 |
| 12 | Average Monthly Bill (Incl. Rate Rider) | \$43 | \$44 | \$83 | \$107 |
| 13 | | | | | |
| 14 | Annual bill increase (incl. rate rider) (\$) | | \$5 | \$475 | \$286 |
| 15 | Annual bill increase (incl. rate rider) (%) | | 1% | 91% | 29% |
| 16 | | | | | |
| 17 | Commercial (per customer) | 2019 | 2020 | 2021 | 2022 |
| 18 | Average No. of Bed Units per month | 65.9 | 65.9 | 65.9 | 65.9 |
| 19 | Average Consumption per year (cu. m) | 1,915.1 | 2,020.0 | 1,999.8 | 1,979.8 |
| 20 | Basic Service Charge (\$ per bu per month) | \$3.43 | \$3.43 | \$7.32 | \$9.51 |
| 21 | Metered Usage Charge (\$ per cu. m) | \$1.97 | \$1.97 | \$4.20 | \$5.46 |
| 22 | CDA Rate Rider (\$ per cu. m) | \$1.21 | \$1.21 | \$1.21 | \$1.46 |
| 23 | | | | | |
| 24 | <u>Annual Bill</u> | | | | |
| 25 | Fixed Charge | \$2,712 | \$2,712 | \$5,788 | \$7,520 |
| 26 | Variable Charge | \$3,773 | \$3,979 | \$8,407 | \$10,814 |
| 27 | CDA Rate Rider | \$2,317 | \$2,444 | \$2,420 | \$2,896 |
| 28 | Average Annual Bill (Incl. Rate Rider) | \$8,802 | \$9,136 | \$16,615 | \$21,231 |
| 35 | Average Monthly Bill (Incl. Rate Rider) | \$734 | \$761 | \$1,385 | \$1,769 |
| 36 | | | | | |
| 37 | Annual bill increase (incl. rate rider) (\$) | | \$334 | \$7,479 | \$4,616 |
| 38 | Annual bill increase (incl. rate rider) (%) | | 4% | 82% | 28% |
| 39 | | | | | |

**APPENDIX 1: PROPOSED WATER TARIFF NO. 5 PAGES (LEGAL
BLACKLINE FROM INTERIM WATER TARIFF NO. 5)**

**WATER UTILITY ACT
WATER TARIFF NO. 5**

**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 Cradduck, Operations Manager**

This Tariff is available for public inspection at:

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

Deleted: Interim Rates

Deleted: August 5, 2020

Accepted for Filing by the
Comptroller of Water Rights

Effective: January 1, 2021

Deleted: March 1, 2020

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) in excess of 100 square meters = 4 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) "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.

(i) "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.

(j) "Utility" means Corix Multi-Utility Services Inc. Panorama Water

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.

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 |

Deleted: Interim

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

~~\$1,585~~ per bed unit

Deleted: \$1,300

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

Deleted: August 2020

Deleted: Interim

Schedule "C" - Residential Rates

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

As of January 1, 2021:

- 1. **A Fixed Charge** **\$6.59** per bed unit per month
- 2. **A Metered Rate** **\$4.01** per cubic meter
- 3. **Rider 1** **\$1.21** per cubic meter

As of January 1, 2022:

- 1. **A Fixed Charge** **\$8.57** per bed unit per month
- 2. **A Metered Rate** **\$5.21** per cubic meter
- 3. **Rider 1** **\$1.46** per cubic meter

Notes

- 1) Rates are billed monthly (Page 2, Section 2).
- 2) **Rider 1:** Consumption Deferral Account – Four-year rate rider approved through Order No. 2548 beginning January 1, 2019. The Rider 1 rate will change each January 1st based on annual forecast consumption.

Deleted: As of March 1, 2020:

- A **Fixed Charge** **\$3.09** per bed unit per month
- A **Metered Rate** **\$1.88** per cubic meter
- Rider 1** **\$1.21** per cubic meter

As of August 1, 2020:

- A **Fixed Charge** **\$5.30** per bed unit per month
- A **Metered Rate** **\$3.22** per cubic meter
- Rider 1** **\$1.21** per cubic meter

Deleted: August 2020

Deleted: Interim

Schedule "D" - Commercial Rates

Applicability: To all commercial customers receiving service.

As of January 1, 2021:

- | | |
|--------------------------|--------------------------------------|
| 1. A Fixed Charge | \$7.32 per bed unit per month |
| 2. A Metered Rate | \$4.20 per cubic meter |
| 3. Rider 1 | \$1.21 per cubic meter |

As of January 1, 2022:

- | | |
|--------------------------|--------------------------------------|
| 1. A Fixed Charge | \$9.51 per bed unit per month |
| 2. A Metered Rate | \$5.46 per cubic meter |
| 3. Rider 1 | \$1.46 per cubic meter |

Notes

- 1) Rates are billed monthly (Page 2, Section 2).
- 2) **Rider 1:** Consumption Deferral Account – Four-year rate rider approved through Order No. 2548 beginning January 1, 2019. The Rider 1 rate will change each January 1st based on annual forecast consumption.

Deleted: As of March 1, 2020:¶
A **Fixed Charge** . **\$3.43** per bed unit per month¶
A **Metered Rate** . **\$1.97** per cubic meter¶
Rider 1 . **\$1.21** per cubic meter¶
¶

As of August 1, 2020:¶
A **Fixed Charge** . **\$5.88** per bed unit per month¶
A **Metered Rate** . **\$3.38** per cubic meter¶
Rider 1 . **\$1.21** per cubic meter¶
¶

Deleted: August 2020

**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

APPENDIX 2: PROPOSED WATER TARIFF NO. 5 PAGES (CLEAN)

WATER UTILITY ACT

WATER TARIFF NO. 5

**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, 2021

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) in excess of 100 square meters = 4 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) "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.

(i) "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.

(j) "Utility" means Corix Multi-Utility Services Inc. Panorama Water

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.

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 | \$1,585 per bed unit |
|---|----------------------|

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.

As of January 1, 2021:

- | | |
|--------------------------|--------------------------------------|
| 1. A Fixed Charge | \$6.59 per bed unit per month |
| 2. A Metered Rate | \$4.01 per cubic meter |
| 3. Rider 1 | \$1.21 per cubic meter |

As of January 1, 2022:

- | | |
|--------------------------|--------------------------------------|
| 1. A Fixed Charge | \$8.57 per bed unit per month |
| 2. A Metered Rate | \$5.21 per cubic meter |
| 3. Rider 1 | \$1.46 per cubic meter |

Notes

- 1) Rates are billed monthly (Page 2, Section 2).
- 2) **Rider 1:** Consumption Deferral Account – Four-year rate rider approved through Order No. 2548 beginning January 1, 2019. The Rider 1 rate will change each January 1st based on annual forecast consumption.

Schedule “D” - Commercial Rates

Applicability: To all commercial customers receiving service.

As of January 1, 2021:

- | | |
|--------------------------|--------------------------------------|
| 1. A Fixed Charge | \$7.32 per bed unit per month |
| 2. A Metered Rate | \$4.20 per cubic meter |
| 3. Rider 1 | \$1.21 per cubic meter |

As of January 1, 2022:

- | | |
|--------------------------|--------------------------------------|
| 1. A Fixed Charge | \$9.51 per bed unit per month |
| 2. A Metered Rate | \$5.46 per cubic meter |
| 3. Rider 1 | \$1.46 per cubic meter |

Notes

- 1) Rates are billed monthly (Page 2, Section 2).
- 2) **Rider 1:** Consumption Deferral Account – Four-year rate rider approved through Order No. 2548 beginning January 1, 2019. The Rider 1 rate will change each January 1st based on annual forecast consumption.

**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