

**FINANCIAL SCHEDULES
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**CUSTOMER COUNT AND CONSUMPTION FORECAST
FINANCIAL SCHEDULE 1.1**

CUSTOMER GROWTH PERCENTAGE	A	B	C
	2015 Forecast	2016 Forecast	2017 Forecast
1 Residential	0.80%	0.80%	0.80%
2 Multi-residential	0.00%	0.00%	0.00%
3 Commercial	0.00%	0.00%	0.00%

CUSTOMER COUNT FORECAST	A	B	C	D	E	F	G	H	I	J
	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Decision	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast
1 Metered Units	1,937	1,958	1,955	1,972	1,983	2,118	2,013	2,027	2,041	2,055
2 Domestic Units	1,621	1,643	1,659	1,675	1,691	1,794	1,718	1,732	1,746	1,760
3 Condominium Units	268	268	247	247	242	272	248	248	248	248
4 Commercial Units	48	47	49	50	50	52	47	47	47	47
5 Fire Protection										
6 Hydrants	130	131	139	149	151	145	153	159	165	171
7 Standpipes	36	21	21	15	15	23	15	15	15	15

MONTHLY CONSUMPTION PER CUSTOMER (m3 per Customer per month)	A	B	C	D	E	F	G	H	I	J	K
	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Decision	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast	2010A to 2014F Average
1 Domestic Units	24.7	20.7	19.1	19.9	18.0	19.2	18.9	19.4	19.4	19.4	19.4
2 Condominium Units	17.6	16.9	14.5	19.3	16.6	13.4	18.0	17.1	17.1	17.1	17.1
3 Commercial Units	113.9	120.9	102.2	87.5	81.6	104.1	107.6	100.0	100.0	100.0	100.0

CONSUMPTION FORECAST (m3)	A	B	C	D	E	F	G	H	I	J	K
	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Decision	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast	2010A to 2014F Average
1 Domestic Units	480,346	409,098	381,100	400,889	366,144	413,042	390,128	402,398	405,650	408,903	100.00%
2 First 15 cubic metres plus	233,240	234,225	227,534	232,438	227,720	221,665	234,724	239,265	241,199	243,133	59.46%
3 For each cubic metre between 15 and 75 cubic metres	218,222	159,305	139,730	151,539	129,085	172,444	141,132	148,756	149,958	151,161	36.97%
4 For each cubic metre over 75 cubic metres	28,884	15,568	13,836	16,912	9,339	18,933	14,272	14,377	14,493	14,609	3.57%
5 Condominium Units	56,564	54,353	43,113	57,140	48,308	43,779	53,485	50,789	50,789	50,789	100.00%
6 First 15 cubic metres plus	30,632	34,743	29,315	32,721	33,598	25,377	31,605	32,284	32,284	32,284	63.56%
7 For each cubic metre between 15 and 75 cubic metres	2,121	16,057	10,226	21,038	14,710	6,287	20,176	16,075	16,075	16,075	31.65%
8 For each cubic metre over 75 cubic metres	23,811	3,553	3,572	3,381	-	12,115	1,704	2,430	2,430	2,430	4.79%
9 Commercial Units	65,631	68,209	60,121	52,514	48,965	64,935	60,713	56,396	56,396	56,396	100.00%
10 First 15 cubic metres plus	5,876	5,446	5,931	5,563	6,054	5,852	5,996	5,717	5,717	5,717	10.14%
11 For each cubic metre between 15 and 75 cubic metres	13,540	12,220	12,446	11,254	11,578	13,941	10,484	11,388	11,388	11,388	20.19%
12 For each cubic metre over 75 cubic metres	46,215	50,543	41,744	35,697	31,333	45,141	44,233	39,291	39,291	39,291	69.67%
13 Total Consumption	602,541	531,660	484,334	510,543	463,417	521,756	504,326	509,583	512,835	516,088	

**OTHER REVENUE FORECAST
FINANCIAL SCHEDULE 1.2**

OTHER REVENUE GROWTH PERCENTAGE	A	B	C
	2015	2016	2017
	Forecast	Forecast	Forecast
1 BC CPI	0.0%	2.0%	2.0%

OTHER REVENUE ACTUALS & FORECAST	A	B	C	D	E	F	G
	2012	2013	2014	2014	2015	2016	2017
	Actual	Actual	Decision	Forecast	Forecast	Forecast	Forecast
2 Late payment fees and collection charges	8,519	9,192	4,816	3,170	7,500	7,650	7,803
3 Connection and service fees	5,935	9,380	15,538	5,000	20,000	20,400	20,808
4 Miscellaneous revenue	10,986	25,926	37,695	22,224	14,460	14,749	15,044
5 Total Other Revenues	25,440	44,498	58,049	30,394	41,960	42,799	43,655

**REVENUE FORECAST
FINANCIAL SCHEDULE 1.3**

REVENUE REQUIREMENT AND REVENUE	A	B	C	D
	2015 Forecast \$	2016 Forecast \$	2017 Forecast \$	2015-2017 Forecast \$
1 Forecast Revenue Requirement	1,544,569	1,558,264	1,668,269	4,771,102
2 Tariff Revenue at Current Rates	1,252,861	1,263,640	1,274,420	3,790,921
3 Revenue Shortfall at Current Rates	291,708	294,624	393,849	980,181
4 Forecast Revenue Requirement (unsmoothed)	1,544,569	1,558,264	1,668,269	4,771,102
5 Smoothing Adjustment	141,855	(25,734)	(120,326)	(4,205)
6 Return on Smoothing Adjustment	5,355	4,397	(5,547)	4,205
7 Forecast Revenue Requirement (includes Return on Smoothing Adjustment)	1,549,924	1,562,661	1,662,722	4,775,307
8 Tariff Revenue at Smoothed Rates ¹	1,402,714	1,583,998	1,788,595	4,775,307
9 Revenue Shortfall (Surplus)	147,210	(21,337)	(125,873)	0
10 Proposed Annual Rate Adjustments	11.9606%	11.9606%	11.9606%	40.3446%

RATE SCHEDULE	A	B	C	D	E	F	G	H
	2012 Actual \$	2013 Actual \$	2014 Decision ¹ \$	2014 Forecast \$	2015 Forecast \$	2016 Forecast \$	2017 Forecast \$	Basis of Charge
1 METERED RATES								
2 Domestic Units - Monthly Charge								
3 First 15 cubic metres plus	33.91	35.32	36.13	36.13	40.45	45.29	50.70	Monthly flat rate charge
4 For each cubic metre between 15 and 75 cubic metres	1.41	1.47	1.50	1.50	1.68	1.88	2.11	per cubic metre
5 For each cubic metre over 75 cubic metres	1.41	1.47	1.50	1.50	1.68	1.88	2.11	per cubic metre
6 Condominium Units - Monthly Charge per Unit								
7 First 15 cubic metres plus	30.93	32.21	32.95	32.95	36.89	41.30	46.24	Monthly flat rate charge
8 For each cubic metre between 15 and 75 cubic metres	1.41	1.47	1.50	1.50	1.68	1.88	2.11	per cubic metre
9 For each cubic metre over 75 cubic metres	1.41	1.47	1.50	1.50	1.68	1.88	2.11	per cubic metre
10 Commercial Units - Monthly Charge								
11 First 15 cubic metres plus	29.54	30.77	31.47	31.47	35.24	39.45	44.17	Monthly flat rate charge
12 For each cubic metre between 15 and 75 cubic metres	0.71	0.73	0.75	0.75	0.84	0.94	1.06	per cubic metre
13 For each cubic metre over 75 cubic metres	0.71	0.73	0.75	0.75	0.84	0.94	1.06	per cubic metre
14 NON-METERED RATES								
15 Domestic Units	33.91	35.32	36.13	36.13	40.45	45.29	50.70	Monthly flat rate charge
16 Condominium Units	30.93	32.21	32.95	32.95	36.89	41.30	46.24	Monthly flat rate charge
17 Commercial Units	29.54	30.77	31.47	31.47	35.24	39.45	44.17	Monthly flat rate charge
18 WATER SERVICE CONNECTION CHARGES								
19 Connection Charge	at cost	at cost	at cost	at cost	at cost	at cost	at cost	
20 Connection of Customer's Service Pipe to Existing Curb Stop	at cost	at cost	at cost	at cost	at cost	at cost	at cost	
21 CONTRIBUTION IN AID OF FUTURE CONSTRUCTION								
22 For each unit qualifying as Authorized Premises ²	8,500	8,500	8,500	8,500	8,500	8,500	8,500	
23 FIRE HYDRANT AND STANDPIPE RATES								
24 Hydrants	426.84	444.54	454.73	454.73	509.12	570.01	638.19	per hydrant, per annum
25 Standpipes	170.74	177.82	181.89	181.89	203.65	228.01	255.28	per standpipe, per annum
26 AVAILABILITY OF SERVICE CHARGE PER RENT CHARGE AGEEMENTS								
27 Annual Charge	284.85	296.67	308.97	308.97	345.92	387.30	433.62	70% of Res. Min Base

¹ 2014 Rates reflect a 130bp reduction in ROE pursuant to Order No. 2310.

² Per Order No. 2327, CIAC charge is \$8,500 effective April 15, 2012

REVENUE FORECAST	A	B	C	D	E	F	G
	2012 Actual \$	2013 Actual \$	2014 Decision \$	2014 Forecast \$	2015 Forecast \$	2016 Forecast \$	2017 Forecast \$
1 METERED RATES							
2 Domestic Units	874,439	933,839	1,065,446	978,419	1,115,252	1,258,732	1,420,585
3 First 15 cubic metres plus	652,558	714,674	777,739	744,791	840,667	948,824	1,070,826
4 For each cubic metre between 15 and 75 cubic metres	199,605	204,379	259,245	212,172	250,386	282,596	318,935
5 For each cubic metre over 75 cubic metres	22,276	14,786	28,462	21,456	24,199	27,312	30,824
6 Condominium Units	119,569	117,357	135,212	130,952	140,933	157,789	176,663
7 First 15 cubic metres plus	90,023	94,648	107,547	98,058	109,786	122,917	137,619
8 For each cubic metre between 15 and 75 cubic metres	26,372	22,709	9,452	30,332	27,057	30,293	33,917
9 For each cubic metre over 75 cubic metres	3,174	-	18,213	2,562	4,090	4,579	5,127
10 Commercial Units	49,179	46,669	64,050	58,880	62,524	70,005	78,378
11 First 15 cubic metres plus	14,185	15,812	19,639	17,750	19,873	22,250	24,912
12 For each cubic metre between 15 and 75 cubic metres	8,388	8,326	10,479	7,881	9,584	10,731	12,014
13 For each cubic metre over 75 cubic metres	26,606	22,531	33,932	33,249	33,067	37,024	41,452
14 TOTAL METERED REVENUE	1,043,187	1,097,865	1,264,708	1,168,251	1,318,709	1,486,526	1,675,626
15 FIRE PROTECTION	71,403	69,793	70,132	72,302	84,005	97,472	112,960
16 Hydrants	68,842	67,126	65,936	69,574	80,950	94,052	109,131
17 Standpipes	2,561	2,667	4,196	2,728	3,055	3,420	3,829
18 TARIFF REVENUE	1,114,590	1,167,658	1,334,840	1,240,553	1,402,714	1,583,998	1,788,586
19 OTHER REVENUE	25,440	44,498	58,049	30,394	41,960	42,799	43,655

**FORECAST PARAMETERS
FINANCIAL SCHEDULE 2.1**

FORECAST PARAMETERS	A	B	C	D	E
	2014 Decision	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast
Escalation factors					
1 BC CPI (annual) ¹	2.1%	1.5%		2.0%	2.0%
2 Hydro Cost Escalator	10.0%	7.7%		3.0%	3.4%
3 Construction CPI (BC Hydro) - (annual) ²	3.0%	3.5%	3.9%	3.9%	3.6%
4 Wage & Salary Escalation Factor (annual) ³	2.0%	2.7%		2.7%	2.7%
5 Deemed Debt Ratio	60.0%	60.0%	60.0%	60.0%	60.0%
6 Cost of Capital					
7 Average Cost of Debt	6.47%	5.89%	5.88%	5.92%	5.96%
8 Cost of new intercompany debt	6.65%	5.35%	5.84%	6.17%	6.61%
9 Cost of Equity	10.80%	10.05%	10.05%	10.05%	10.05%

References

¹ BC Ministry of Finance Budget and Fiscal Plan 2014/15 - 2016/17, February 18, 2014, page 73

² Updated BC Hydro escalators as per Direction 7 in Order 2394

³ Appendix G, "Forecast Values for Escalators for 2014-2017, Sept 2013

OPERATING COSTS
FINANCIAL SCHEDULE 2.2

OPERATING COSTS	A	B	C	D	E	F	G
	2012 Actual \$	2013 Actual \$	2014 Decision \$	2014 Forecast \$	2015 Forecast \$	2016 Forecast \$	2017 Forecast \$
1 Salaries & Benefits	376,673	433,825	405,443	491,784	484,613	497,699	517,433
2 Salaries	358,008	370,899	369,212	429,074	423,858	435,303	447,056
3 Benefits	62,490	73,870	78,766	95,671	94,466	97,017	99,636
4 Salary transfers	(43,825)	(10,944)	(42,535)	(32,961)	(33,711)	(34,621)	(29,259)
5 Power & Other Utilities	56,564	55,911	69,154	60,692	66,300	68,201	70,380
6 Chemicals	21,460	24,743	52,176	32,500	32,500	33,150	33,813
7 Operations	27,374	162,674	178,904	152,070	277,626	184,562	228,172
8 Contractors and consultants	30,305	62,692	64,492	42,537	135,000	66,300	72,828
9 Travel	7,244	31,555	13,925	20,123	19,344	19,731	22,987
10 Rent	17,630	24,427	22,310	27,651	28,800	29,376	29,964
11 Telecommunications	20,533	21,845	25,019	21,380	26,500	27,030	27,571
12 Insurance	17,865	21,471	26,409	23,332	23,868	24,345	24,832
13 Vehicle costs	11,825	14,928	10,393	9,969	13,600	13,872	14,149
14 Materials and supplies	19,438	11,695	29,970	16,431	26,500	22,950	23,409
15 Advertising	6,259	7,552	1,343	4,652	10,500	4,080	4,422
16 Office	13,244	4,674	18,486	16,747	16,000	16,320	17,687
17 Other	(12,005)	38,115	8,570	10,392	9,225	9,413	9,605
18 Capital overhead	(104,964)	(76,280)	(42,013)	(41,144)	(31,711)	(48,855)	(19,282)
19 Property Taxes	34,809	35,077	35,577	33,869	36,500	37,230	37,975
20 Subtotal	516,880	712,230	741,254	770,915	897,539	820,842	887,773
21 Inter-Corporate Service Charges	166,992	171,985	178,629	178,629	195,384	199,293	203,279
22 Total Operating Costs	683,872	884,215	919,883	949,544	1,092,923	1,020,135	1,091,052

**INTER-CORPORATE SERVICE CHARGES
FINANCIAL SCHEDULE 2.3**

INTER-CORPORATE SERVICE CHARGES					Escalator	
					2.00%	2.00%
	A	B	C	D	E	F
	2015 Corporate Service Charges			2015	2016	2017
	EWSI Cost	Basis of Allocation	% Allocated to EWWI	Forecast \$	Forecast \$	Forecast \$
1 EUI Corporate Services	18,134,909		0.51%	93,218	95,083	96,984
2 Executive	791,928	Composite	0.50%	3,953	4,032	4,113
3 Board	650,353	Composite	0.50%	3,246	3,311	3,377
4 Corporate Finance	2,000,155	Composite / Causation	0.81%	16,278	16,604	16,936
5 Treasury	853,336	Composite / Causation	0.43%	3,642	3,715	3,789
6 Risk Assurance and Advisory Services	539,072	Composite	0.50%	2,691	2,745	2,800
7 Human Resources	2,219,702	Causation	0.57%	12,670	12,923	13,181
8 Information Services	2,891,679	Causation	0.43%	12,391	12,639	12,892
9 Public and Government Affairs	1,739,291	Composite / Causation	0.47%	8,133	8,296	8,462
10 Legal	1,071,212	Composite	0.50%	5,346	5,453	5,562
11 Health, Safety & Environment Services	128,649	Causation	0.57%	734	749	764
12 Supply Chain Management	3,054,793	Composite / Causation	0.42%	12,909	13,167	13,430
13 Strategic Planning and Development	380,842	Composite	0.50%	1,901	1,939	1,978
14 At-Risk Compensation	1,813,897	Composite / Causation	0.51%	9,324	9,510	9,700
15 EWSI Shared Services	15,538,971		0.52%	81,455	83,085	84,747
16 SVP	1,122,823	Composite	0.51%	5,764	5,879	5,997
17 Controller	2,066,201	Composite / Causation	0.52%	10,845	11,062	11,283
18 Rent	277,231	Composite	0.51%	1,423	1,451	1,480
19 Business Process Management	524,248	Causation	0.64%	3,343	3,410	3,478
20 Regulatory	984,160	Causation	0.64%	6,275	6,401	6,529
21 Health, Safety & Environment	1,064,652	Causation	0.61%	6,532	6,663	6,796
22 Supply Chain Management	980,632	Composite	0.51%	5,034	5,135	5,238
23 Operations Communications	789,676	Composite	0.51%	4,054	4,135	4,218
24 Human Resources	712,035	Causation	0.61%	4,368	4,455	4,544
25 IT Direct Corporate Charges	3,239,152	Causation	0.55%	17,779	18,135	18,498
26 Technical Training	2,109,543	Causation	0.35%	7,348	7,495	7,645
27 At Risk Compensation	1,103,644	Composite / Causation	0.52%	5,790	5,906	6,024
28 8F Corporate Allocations	564,974	Composite	0.51%	2,900	2,958	3,017
29 EUI Asset Usage Fees	3,732,853		0.55%	20,711	21,125	21,548
30 Disaster Recovery Leasehold	53,034	AUF - Composite	0.51%	272	277	283
31 Equipment - EPCOR Tower	17,907	AUF - Composite	0.51%	92	94	96
32 Furniture and Fixtures	174,994	AUF - Composite	0.51%	898	916	934
33 HR System	316,709	AUF - Headcount	0.57%	1,806	1,842	1,879
34 I/S Capital - Corporate	2,410,725	AUF - Headcount	0.57%	13,744	14,019	14,299
35 Leasehold Improvement - EPCOR Tower	144,366	AUF - Composite	0.51%	741	756	771
36 Oracle	608,311	AUF - Composite	0.51%	3,123	3,185	3,249
37 Vehicles	6,807	AUF - Composite	0.51%	35	36	37
38 Total Inter-Corporate Service Charges	37,406,733		0.52%	195,384	199,293	203,279

**CAPITAL EXPENDITURES
FINANCIAL SCHEDULE 2.4**

	Project Name	KWL Master Plan Reference	2012-2014 Project Number	Funding	Capital Expenditures														
					A	B	C		D	E	F	G		H	I	J	K	L	M
					2009 Actual \$	2010 Actual \$	2011 Forecast \$	2011 Actual \$	2012 Decision \$	2012 Actual \$	2013 Decision \$	2013 Actual \$	2014 Decision \$	2014 Forecast \$	2015 Forecast \$	2016 Forecast \$	2017 Forecast \$		
1	Source of Supply Springhill Road No. 2A Replacement Well (RWs1) and tie-in to system	18	870998	Partially Contributed - 29%	6,831	11,485	117,000	103,113	187,000	257,005			156,374	-	45,000	166,240			
2	Existing Wells - Well Rehabilitation (Oceanside)		070995	Rate Base	-	54,616	29,811	1,811	-										
3	Existing Wells - Well Rehabilitation Church Road South Test Well and Monitoring Well (TWn1 and TWs1) Completion	21	Annual	Rate Base	-	-	-	-	-			145,000	-	-				80,964	
4	Springhill Road Additional Capacity Well (ACs1) Completion	20	870997	Fully Contributed	2,742	42,894	180,000	281,026	148,000	673,238	379,000	381,182	-	123,000	-	337,890			
5	New Wells to Replace French Creek Supply (Well IDs RWn1, TWn3, RWn2)	19	070997	Partially Contributed - 29%	-	-	86,000	108,471	65,000	260,798	142,000	147,151	-	35,000	257,672				
6	New Well to Replace French Creek Supply		070998	Rate Base	-	-	335,000	292,380	141,534	676,680	62,068	322,123	-	27,000					
7	Exploratory Borehole		270997	Cancelled	-	-	-	-	31,000	3,603	155,000	443	197,000						
8	Decommission Existing Abandoned Groundwater Wells	29	210999	Cancelled	-	-	-	-	52,000	1,315	97,000								
9			New	Rate Base	-	-	-	-	-		85,000				51,950		39,143		
10	Pumping Plant Drew Road Reservoir		670994	Rate Base	444	-	-	-	-										
11	New Reservoir		870996	Fully Contributed	5,979	630,494	355,257	355,712	-	72,589	-	671	-						
12	Church Road Roof Replacement		670992	Rate Base	4,824	27,506	78,313	80,479	-	(2,661)	-	43	-						
13	French Creek (WTP)		630996	Rate Base	6,715	(22,592)	-	-	-										
14	Standby Generators		060991	Rate Base	-	-	40,000	16,923	259,000	104,972	-	214,323	-						
15	Drew Road Water Treatment Plant Upgrades (New Filter)		2xxxxx	Fully Contributed	-	-	-	-	412,000	118,409	-	104,425	-						
16	Drew Road Water Treatment Plant Upgrades	3	New	Rate Base	-	-	-	-	-				499,000			267,644			
17	Church Road Complex Upgrades	31	New	Rate Base	-	-	-	-	-				239,000			83,539			
18	Water Treatment Plant Church Road Reservoir Upgrades	32	New														159,929		
19	General Plant SCADA System		660996	Rate Base	125	-	-	-	-										
20	Vehicle Replacement		250981	Rate Base	-	-	-	-	52,000	42,788	-	33	-	16,000					
21	New Billing Software		360994	Rate Base	-	-	-	-	-		99,000	99,000	-						
22	Transmission & Distribution Plant Single Meter Service Connections		Annual	Fully Contributed	21,431	30,635	74,801	55,367	75,000	100,353	73,000	56,859	75,000	10,850	5,260	5,465	5,662		
23	Subdivision – Multi-meter Installations		Annual	Fully Contributed	387	-	19,499	8,837	32,000	6,046	32,000	247	33,000	5,000	37,404	38,863	40,262		
24	Lundine Lane Upgrades		210998	Fully Contributed	-	-	-	-	51,000	54,918	294,000	384,571	-	120,000					
25	Meter Replacement Program	2	Annual	Rate Base	-	-	-	-	-				34,700		67,535	70,169	72,695		
26	Hydrant Installation Program	1	Annual	Rate Base	-	-	-	-	-						38,183	39,672	41,101		
27	Dalmation Drive Residential Service Upgrades	4	New	Rate Base	-	-	-	-	-		217,000				25,909	25,909	26,841		
28	System Balancing Storage Control	27	New	Rate Base	-	-	-	-	-		51,000					26,988			
29	Total Capital Expenditures				49,478	775,039	1,315,681	1,304,119	1,505,534	2,370,052	1,831,068	1,867,445	1,043,000	416,550	624,244	977,102	385,633		

**CAPITAL EXPENDITURES
FINANCIAL SCHEDULE 2.4**

	Project Name	KWL Master Plan Reference	2012-2014 Project Number	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
				Contributions in Aid of Construction (CIAC)												
				2009 Actual \$	2010 Actual \$	2011 Forecast \$	2011 Actual \$	2012 Decision \$	2012 Actual \$	2013 Decision \$	2013 Actual \$	2014 Decision \$	2014 Forecast \$	2015 Forecast \$	2016 Forecast \$	2017 Forecast \$
1	Source of Supply Springhill Road No. 2A Replacement Well (RWs1) and tie-in to system	18	870998	-	-	-	-	(64,463)	-	-	-	-	-	(216,354)		
2	Existing Wells - Well Rehabilitation (Oceanside)		070995	-	-	-	-	-	-	-	-	-	-			
3	Existing Wells - Well Rehabilitation	21	Annual	-	-	-	-	-	-	-	-	-	-			
4	Church Road South Test Well and Monitoring Well (TWn1 and TWs1) Completion	20	870997	-	-	-	-	-	(742,244)	-	-	-	(507,389)		(1,352,669)	
5	Springhill Road Additional Capacity Well (ACs1) Completion	19	070997	-	-	-	-	-	(303,392)	-	-	-	-	(240,542)		
6	New Wells to Replace French Creek Supply (Well IDs RWn1, TWn3, RWn2)		070998	-	-	-	-	-	-	-	-	-	-			
7	New Well to Replace French Creek Supply		270997	-	-	-	-	-	-	-	-	-	-			
8	Exploratory Borehole		210999	-	-	-	-	(52,000)	-	(97,000)	-	-	-			
9	Decommission Existing Abandoned Groundwater Wells	29	New	-	-	-	-	-	-	-	-	-	-			
	Pumping Plant															
10	Drew Road Reservoir		670994	-	-	-	-	-	-	-	-	-	-			
11	New Reservoir		870996	-	-	(991,730)	(992,764)	-	(72,589)	-	-	-	-			
12	Church Road Roof Replacement		670992	-	-	-	-	-	-	-	-	-	-			
13	French Creek (WTP)		630996	-	-	-	-	-	-	-	-	-	-			
14	Standby Generators		060991	-	-	-	-	-	-	-	-	-	-			
15	Drew Road Water Treatment Plant Upgrades (New Filter)		2xxxxx	-	-	-	-	(412,000)	-	(222,834)	-	-	-			
16	Drew Road Water Treatment Plant Upgrades	3	New	-	-	-	-	-	-	-	-	(499,000)	-		-	
17	Church Road Complex Upgrades	31	New	-	-	-	-	-	-	-	-	-	-			
	Water Treatment Plant															
18	Church Road Reservoir Upgrades	32	New													
	General Plant															
19	SCADA System		660996	-	-	-	-	-	-	-	-	-	-			
20	Vehicle Replacement		250981	-	-	-	-	-	-	-	-	-	-			
21	New Billing Software		360994	-	-	-	-	-	-	-	-	-	-			
	Transmission & Distribution Plant															
22	Single Meter Service Connections		Annual	(18,939)	(74,008)	(60,078)	(53,746)	(55,000)	(10,908)	(53,000)	(15,258)	(55,000)	(10,850)	(5,260)	(5,465)	(5,661.82)
23	Subdivision – Multi-meter Installations		Annual	(493)	-	(21,093)	(8,808)	(32,000)	(9,526)	(32,000)	-	(33,000)	(5,247)	(37,404)	(38,863)	(40,261.82)
24	Lundine Lane Upgrades		210998	-	-	-	-	(51,000)	-	(294,000)	-	-	(559,489)			
25	Meter Replacement Program	2	Annual	-	-	-	-	-	-	-	-	-	-			
26	Hydrant Installation Program	1	Annual	-	-	-	-	-	-	-	-	-	-			
27	Dalmation Drive Residential Service Upgrades	4	New	-	-	-	-	-	-	-	-	-	-			
28	System Balancing Storage Control	27	New													
29	Total Capital Expenditures			(19,432)	(74,008)	(1,072,901)	(1,055,317)	(666,463)	(93,023)	(1,521,636)	(238,093)	(587,000)	(1,082,975)	(499,560)	(1,396,997)	(45,923.63)

**CAPITAL EXPENDITURES
FINANCIAL SCHEDULE 2.4**

Project Number	Project Name	KWL Master Plan Reference	2012-2014 Project Number	Capital Expenditures Net												AV Costs Net Forecast \$	AW Costs Net Actual \$	
				AB	AD	AI	AJ	AL	AN	AO	AP	AQ	AR	AS	AT			AU
				2009 Actual \$	2010 Actual \$	2011 Forecast \$	2011 Actual \$	2012 Decision \$	2012 Actual \$	2013 Decision \$	2013 Actual \$	2014 Decision \$	2014 Forecast \$	2015 Forecast \$	2016 Forecast \$			2017 Forecast \$
1	Source of Supply Springhill Road No. 2A Replacement Well (RWs1) and tie-in to system	18	870998	6,831	11,485	117,000	103,113	122,537	257,005	-	156,374	-	45,000	(50,114)	-	-	135,316	121,429
2	Existing Wells - Well Rehabilitation (Oceanside)		070995	-	54,616	29,811	1,811	-	-	-	-	-	-	-	-	-	84,427	56,427
3	Existing Wells - Well Rehabilitation (Church Road South Test Well and Monitoring Well (TWn1 and TWs1) Completion	21	Annual	-	-	-	-	-	-	145,000	-	-	-	-	80,964	-	-	-
4	Springhill Road Additional Capacity Well (ACs1) Completion	20	870997	2,742	42,894	180,000	281,026	148,000	673,238	(363,244)	381,182	-	(384,389)	-	(1,014,779)	-	225,636	326,662
5	New Wells to Replace French Creek Supply (Well IDs RWn1, TWn3, RWn2)	19	070997	-	-	86,000	108,471	65,000	260,798	(161,392)	147,151	-	35,000	17,130	-	-	86,000	108,471
6	New Well to Replace French Creek Supply		070998	-	-	335,000	292,380	141,534	676,680	62,068	322,123	-	27,000	-	-	-	335,000	292,380
7	Exploratory Borehole		270997	-	-	-	-	31,000	3,603	155,000	443	197,000	-	-	-	-	-	-
8	Decommission Existing Abandoned Groundwater Wells	29	New	-	-	-	-	-	-	85,000	-	-	-	-	51,950	39,143	-	-
9	Pumping Plant Drew Road Reservoir		670994	444	-	-	-	-	-	-	-	-	-	-	-	-	444	444
10	New Reservoir		870996	5,979	630,494	(636,473)	(637,052)	-	-	-	671	-	-	-	-	-	-	(578)
11	Church Road Roof Replacement		670992	4,824	27,506	78,313	80,479	-	(2,661)	-	43	-	-	-	-	-	110,644	112,810
12	French Creek (WTP)		630996	6,715	(22,592)	-	-	-	-	-	-	-	-	-	-	-	(15,877)	(15,877)
13	Standby Generators		060991	-	-	40,000	16,923	259,000	104,972	-	214,323	-	-	-	-	-	40,000	16,923
14	Drew Road Water Treatment Plant Upgrades (New Filter)		2xxxxx	-	-	-	-	-	118,409	-	(118,409)	-	-	-	-	-	-	-
15	Drew Road Water Treatment Plant Upgrades	3	New	-	-	-	-	-	-	-	-	-	-	-	267,644	-	-	-
16	Church Road Complex Upgrades	31	New	-	-	-	-	-	-	-	-	239,000	-	-	83,539	-	-	-
17	Water Treatment Plant Church Road Reservoir Upgrades	32	New	-	-	-	-	-	-	-	-	-	-	-	-	159,929	-	-
18	General Plant SCADA System		660996	125	-	-	-	-	-	-	-	-	-	-	-	-	125	125
19	Vehicle Replacement		250981	-	-	-	-	52,000	42,788	-	33	16,000	-	-	-	-	-	-
20	New Billing Software		360994	-	-	-	-	-	-	99,000	99,000	-	-	-	-	-	-	-
21	Transmission & Distribution Plant Single Meter Service Connections		Annual	2,492	(43,373)	14,723	1,622	20,000	89,444	20,000	41,601	20,000	-	-	-	-	(26,158)	(39,259)
22	Subdivision – Multi-meter Installations		Annual	(106)	-	(1,594)	29	-	(3,480)	-	247	-	(247)	-	-	-	(1,700)	(77)
23	Lundine Lane Upgrades		210998	-	-	-	-	-	54,918	-	384,571	-	(439,489)	-	-	-	-	-
24	Meter Replacement Program	2	Annual	-	-	-	-	-	-	-	-	-	34,700	67,535	70,169	72,695	-	-
25	Hydrant Installation Program	1	Annual	-	-	-	-	-	-	-	-	-	-	38,183	39,672	41,101	-	-
26	Dalmon Drive Residential Service Upgrades	4	New	-	-	-	-	-	-	217,000	-	-	-	-	25,909	26,841	-	-
27	System Balancing Storage Control	27	New	-	-	-	-	-	-	51,000	-	-	-	-	26,988	-	-	-
28	Total Capital Expenditures			30,046	701,031	242,780	248,802	839,071	2,277,029	309,432	1,629,353	456,000	(666,425)	124,684	(419,895)	339,709	973,857	979,879

**CAPITAL EXPENDITURES
FINANCIAL SCHEDULE 2.4**

	Project Name	KWL Master Plan Reference	2012-2014 Project Number	AX	AY	AZ
				12-14 Total Costs Net Decision \$	12-14 Total Costs Net Forecast \$	15-17 Total Costs Net Forecast \$
1	Source of Supply Springhill Road No. 2A Replacement Well (RWs1) and tie-in to system	18	870998	122,537	458,379	(50,114)
2	Existing Wells - Well Rehabilitation (Oceanside)		070995	-	-	-
3	Existing Wells - Well Rehabilitation	21	Annual	145,000	-	80,964
4	Church Road South Test Well and Monitoring Well (TWn1 and TWs1) Completion	20	870997	(215,244)	670,031	(1,014,779)
5	Springhill Road Additional Capacity Well (ACs1) Completion	19	070997	(96,392)	442,949	17,130
6	New Wells to Replace French Creek Supply (Well IDs RWn1, TWn3, RWn2)		070998	203,602	1,025,803	-
7	New Well to Replace French Creek Supply		270997	383,000	4,046	-
8	Exploratory Borehole		210999	-	1,315	-
9	Decommission Existing Abandoned Groundwater Wells	29	New	85,000	-	91,093
	Pumping Plant			-	-	-
10	Drew Road Reservoir		670994	-	-	-
11	New Reservoir		870996	-	671	-
12	Church Road Roof Replacement		670992	-	(2,618)	-
13	French Creek (WTP)		630996	-	-	-
14	Standby Generators		060991	259,000	319,295	-
15	Drew Road Water Treatment Plant Upgrades (New Filter)		2xxxxx	-	-	-
16	Drew Road Water Treatment Plant Upgrades	3	New	-	-	267,644
17	Church Road Complex Upgrades	31	New	239,000	-	83,539
	Water Treatment Plant			-	-	-
18	Church Road Reservoir Upgrades	32	New	-	-	159,929
	General Plant			-	-	-
19	SCADA System		660996	-	-	-
20	Vehicle Replacement		250981	52,000	58,820	-
21	New Billing Software		360994	99,000	99,000	-
	Transmission & Distribution Plant			-	-	-
22	Single Meter Service Connections		Annual	60,000	131,045	-
23	Subdivision – Multi-meter Installations		Annual	-	(3,480)	-
24	Lundine Lane Upgrades		210998	-	-	-
25	Meter Replacement Program	2	Annual	-	34,700	210,399
26	Hydrant Installation Program	1	Annual	-	-	118,956
27	Dalmon Drive Residential Service Upgrades	4	New	217,000	-	52,750
28	System Balancing Storage Control	27	New	51,000	-	26,988
29	Total Capital Expenditures			1,604,503	3,239,957	44,499

**CAPITAL ASSET CONTINUITY SCHEDULE
FINANCIAL SCHEDULE 2.5**

Year ended December 31, 2011 - Actual														
	2011	Property, Plant and Equipment (PP&E), at cost						Accumulated Depreciation (A/D)				Net Book Value		
		Op Bal	Capex	Additions	Retirements	Transfers & Adj	CI Bal	Rate	Op Bal	Expense	W/O & Adj	CI Bal	Op Bal	CI Bal
1	Source of Supply	54,616	-	-	-	-	54,616		780	815	-	1,595	53,836	53,021
2	Wells & Springs	54,616	-	-	-	-	54,616	1.49%	780	815	-	1,595	53,836	53,021
3	Wells & Springs	-	-	-	-	-	-	2.17%	-	-	-	-	-	-
4	Wells & Equipment	-	-	-	-	-	-	1.49%	-	-	-	-	-	-
5	Water Treatment Plant	1,176,568	-	-	-	-	1,176,568		66,850	26,740	-	93,590	1,109,717	1,082,977
6	Filter and Chemical Systems	1,176,568	-	-	-	-	1,176,568	2.27%	66,850	26,740	-	93,590	1,109,717	1,082,977
7	Pumping Plant	47,874	-	1,120,423	(2,106)	-	1,166,191		3,224	9,137	(2,106)	10,255	44,650	1,155,935
8	Structures & Improvements	46,305	-	1,108,220	(2,106)	-	1,152,418	1.49%	3,048	8,946	(2,106)	9,887	43,257	1,142,531
9	Structures & Improvements	-	-	-	-	-	-	2.17%	-	-	-	-	-	-
10	Electric Pumping Equipment	1,569	-	12,203	-	-	13,772	2.50%	176	192	-	368	1,392	13,404
11	General Plant	494,392	-	-	-	-	494,392		163,792	60,837	-	224,629	330,600	269,763
12	Fencing & Gates	7,685	-	-	-	-	7,685	10.00%	2,690	769	-	3,458	4,995	4,227
13	Computer Hardware (SCADA)	464,124	-	-	-	-	464,124	12.50%	151,522	58,015	-	209,537	312,602	254,587
14	Computer Hardware	-	-	-	-	-	-	16.67%	-	-	-	-	-	-
15	Transportation & Equipment	22,583	-	-	-	-	22,583	9.09%	9,581	2,053	-	11,634	13,002	10,949
16	Transmission & Distribution Plant	2,228,156	-	94,879	-	-	2,323,035		149,878	35,596	-	185,473	2,078,278	2,137,561
17	Structures & Improvements	298,069	-	-	-	-	298,069	1.49%	20,020	4,449	-	24,468	278,049	273,601
18	Mains	1,871,438	-	-	-	-	1,871,438	1.49%	125,694	27,932	-	153,626	1,745,744	1,717,812
19	Meters	58,649	-	94,879	-	-	153,528	3.03%	4,165	3,215	-	7,380	54,484	146,148
20	Meters	-	-	-	-	-	-	4.00%	-	-	-	-	-	-
21	Software	-	-	-	-	-	-		-	-	-	-	-	-
22	Software	-	-	-	-	-	-	20.00%	-	-	-	-	-	-
23	Sub-Total	4,001,606	-	1,215,302	(2,106)	-	5,214,802	-	384,525	133,125	(2,106)	515,544	3,617,081	4,699,258
24	Land & Land Rights	340,584	-	-	-	-	340,584	-	-	-	-	-	340,584	340,584
25	Land & Land Rights	340,584	-	-	-	-	340,584	-	-	-	-	-	340,584	340,584
26	Total PP&E	4,342,190	-	1,215,302	(2,106)	-	5,555,386	-	384,525	133,125	(2,106)	515,544	3,957,665	5,039,842
27	Construction Work in Progress (CWIP)	801,701	1,304,119	(1,215,302)	-	-	890,519	-	-	-	-	-	801,701	890,519
28	Contributions in Aid of Construction (CIAC)	(1,618,587)	-	(1,055,317)	-	-	(2,673,904)	-	(47,478)	(36,971)	(1,446)	(85,895)	(1,571,109)	(2,588,009)
29	PP&E Net of CIAC	3,525,304	1,304,119	(1,055,317)	(2,106)	-	3,772,001	-	337,047	96,155	(3,552)	429,649	3,188,258	3,342,351

**CAPITAL ASSET CONTINUITY SCHEDULE
FINANCIAL SCHEDULE 2.5**

Year ended December 31, 2012 - Actual														
2012	Property, Plant and Equipment (PP&E), at cost						Accumulated Depreciation (A/D)				Net Book Value			
	Op Bal	Capex	Additions	Retirements	Transfers & Adj	CI Bal	Rate	Op Bal	Expense	W/O & Adj	CI Bal	Op Bal	CI Bal	
30	Source of Supply	54,616	-	-	-	-	54,616		1,595	815	-	2,411	53,021	52,206
31	Wells & Springs	54,616					54,616	1.49%	1,595	815	-	2,411	53,021	52,206
32	Wells & Springs	-					-	2.17%	-	-	-	-	-	-
33	Wells & Equipment	-					-	1.49%	-	-	-	-	-	-
34	Water Treatment Plant	1,176,568	-	-	-	-	1,176,568		93,590	26,740	-	120,331	1,082,977	1,056,237
35	Filter and Chemical Systems	1,176,568					1,176,568	2.27%	93,590	26,740	-	120,331	1,082,977	1,056,237
36	Pumping Plant	1,166,191	-	-	-	59,536	1,225,727		10,255	17,545	1,176	28,976	1,155,935	1,196,751
37	Structures & Improvements	1,152,418				69,928	1,222,347	1.49%	9,887	17,200	1,566	28,653	1,142,531	1,193,693
38	Structures & Improvements	-				-	-	2.17%	-	-	-	-	-	-
39	Electric Pumping Equipment	13,772				(10,392)	3,380	2.50%	368	344	(390)	323	13,404	3,057
40	General Plant	494,392	-	42,788	-	-	537,180		224,629	62,782	-	287,411	269,763	249,769
41	Fencing & Gates	7,685					7,685	10.00%	3,458	769	-	4,227	4,227	3,458
42	Computer Hardware (SCADA)	464,124					464,124	12.50%	209,537	58,015	-	267,553	254,587	196,571
43	Computer Hardware	-					-	16.67%	-	-	-	-	-	-
44	Transportation & Equipment	22,583		42,788			65,371	9.09%	11,634	3,998	-	15,632	10,949	49,739
45	Transmission & Distribution Plant	2,323,035	-	37,494	-	68,905	2,429,433		185,473	37,601	3,132	226,207	2,137,561	2,203,226
46	Structures & Improvements	298,069					298,069	1.49%	24,468	4,449	-	28,917	273,601	269,152
47	Mains	1,871,438					1,871,438	1.49%	153,626	27,932	-	181,557	1,717,812	1,689,881
48	Meters	153,528		37,494		68,905	259,926	3.03%	7,380	5,220	3,132	15,732	146,148	244,194
49	Meters	-					-	4.00%	-	-	-	-	-	-
50	Software	-	-	-	-	-	-		-	-	-	-	-	-
51	Software	-					-	20.00%	-	-	-	-	-	-
52	Sub-Total	5,214,802	-	80,281	-	128,441	5,423,524	-	515,544	145,483	4,308	665,335	4,699,258	4,758,189
53	Land & Land Rights	340,584	-	-	-	-	340,584	-	-	-	-	-	340,584	340,584
54	Land & Land Rights	340,584					340,584		-	-	-	-	340,584	340,584
55	Total PP&E	5,555,386	-	80,281	-	128,441	5,764,108	-	515,544	145,483	4,308	665,335	5,039,842	5,098,773
56	Construction Work in Progress (CWIP)	890,519	2,370,052	(208,722)		(291)	3,051,558		-	-	-	-	890,519	3,051,558
57	Contributions in Aid of Construction (CIAC)	(2,673,904)		(104,655)		11,632	(2,766,927)		(85,895)	(46,720)	(7,950)	(140,565)	(2,588,009)	(2,626,362)
58	PP&E Net of CIAC	3,772,001	2,370,052	(233,096)		139,783	6,048,739		429,649	98,763	(3,643)	524,770	3,342,351	5,523,970

**CAPITAL ASSET CONTINUITY SCHEDULE
FINANCIAL SCHEDULE 2.5**

Year ended December 31, 2013 - Actual														
2013	Property, Plant and Equipment (PP&E), at cost						Accumulated Depreciation (A/D)				Net Book Value			
	Op Bal	Capex	Additions	Retirements	Transfers & Adjts	Cl Bal	Rate	Op Bal	Expense	W/O & Adj	Cl Bal	Op Bal	Cl Bal	
59	Source of Supply	54,616	-	1,291,182	-	-	1,345,799		2,411	14,850	-	17,260	52,206	1,328,538
60	Wells & Springs	54,616	-	-	-	-	54,616	1.49%	2,411	815	-	3,226	52,206	51,391
61	Wells & Springs	-	-	1,291,182	-	-	1,291,182	2.17%	-	14,035	-	14,035	-	1,277,148
62	Wells & Equipment	-	-	-	-	-	-	1.49%	-	-	-	-	-	-
63	Water Treatment Plant	1,176,568	-	222,834	-	-	1,399,402		120,331	29,272	-	149,603	1,056,237	1,249,799
64	Filter and Chemical Systems	1,176,568	-	222,834	-	-	1,399,402	2.27%	120,331	29,272	-	149,603	1,056,237	1,249,799
65	Pumping Plant	1,225,727	-	336,267	-	-	1,561,994		28,976	21,984	-	50,959	1,196,751	1,511,035
66	Structures & Improvements	1,222,347	-	-	-	-	1,222,347	1.49%	28,653	18,244	-	46,897	1,193,693	1,175,450
67	Structures & Improvements	-	-	336,267	-	-	336,267	2.17%	-	3,655	-	3,655	-	332,612
68	Electric Pumping Equipment	3,380	-	-	-	-	3,380	2.50%	323	85	-	407	3,057	2,973
69	General Plant	537,180	-	6,088	-	-	543,268		287,411	65,234	-	352,645	249,769	190,623
70	Fencing & Gates	7,685	-	-	-	-	7,685	10.00%	4,227	769	-	4,995	3,458	2,690
71	Computer Hardware (SCADA)	464,124	-	-	-	-	464,124	12.50%	267,553	58,015	-	325,568	196,571	138,556
72	Computer Hardware	-	-	6,088	-	-	6,088	16.67%	-	507	-	507	-	5,581
73	Transportation & Equipment	65,371	-	-	-	-	65,371	9.09%	15,632	5,943	-	21,575	49,739	43,797
74	Transmission & Distribution Plant	2,429,433	-	56,859	-	-	2,486,292		226,207	41,394	-	267,601	2,203,226	2,218,691
75	Structures & Improvements	298,069	-	-	-	-	298,069	1.49%	28,917	4,449	-	33,366	269,152	264,703
76	Mains	1,871,438	-	-	-	-	1,871,438	1.49%	181,557	27,932	-	209,489	1,689,881	1,661,949
77	Meters	259,926	-	-	-	-	259,926	3.03%	15,732	7,877	-	23,609	244,194	236,317
78	Meters	-	-	56,859	-	-	56,859	4.00%	-	1,137	-	1,137	-	55,722
79	Software	-	-	92,913	-	-	92,913		-	9,291	-	9,291	-	83,621
80	Software	-	-	92,913	-	-	92,913	20.00%	-	9,291	-	9,291	-	83,621
81	Sub-Total	5,423,524	-	2,006,143	-	-	7,429,667	-	665,335	182,026	-	847,361	4,758,189	6,582,307
82	Land & Land Rights	340,584	-	-	-	-	340,584	-	-	-	-	-	340,584	340,584
83	Land & Land Rights	340,584	-	-	-	-	340,584	-	-	-	-	-	340,584	340,584
84	Total PP&E	5,764,108	-	2,006,143	-	-	7,770,251	-	665,335	182,026	-	847,361	5,098,773	6,922,891
85	Construction Work in Progress (CWIP)	3,051,558	1,867,445	(2,006,143)	-	(746)	2,912,114	-	-	-	-	-	3,051,558	2,912,114
86	Contributions in Aid of Construction (CIAC)	(2,766,927)	-	(238,092)	-	-	(3,005,019)	-	(140,565)	(49,793)	-	(190,359)	(2,626,362)	(2,814,661)
87	PP&E Net of CIAC	6,048,739	1,867,445	(238,092)	-	(746)	7,677,346	-	524,770	132,232	-	657,002	5,523,970	7,020,344

**CAPITAL ASSET CONTINUITY SCHEDULE
FINANCIAL SCHEDULE 2.5**

Year ended December 31, 2014 - Forecast														
2014	Property, Plant and Equipment (PP&E), at cost							Accumulated Depreciation (A/D)				Net Book Value		
	Op Bal	Capex	Additions	Retirements	Transfers & Adj	CI Bal	Rate	Op Bal	Expense	W/O & Adj	CI Bal	Op Bal	CI Bal	
88	Source of Supply	1,345,799	-	534,389	-	-	1,880,188		17,260	34,693		51,953	1,328,538	1,828,235
89	Wells & Springs	54,616	-	-	-	54,616	1.49%	3,226	815		4,041	51,391	50,576	
90	Wells & Springs	1,291,182	-	534,389	-	1,825,572	2.17%	14,035	33,878		47,912	1,277,148	1,777,659	
91	Wells & Equipment	-	-	-	-	-	1.49%	-	-		-	-	-	
92	Water Treatment Plant	1,399,402	-	-	-	-	1,399,402		149,603	31,805		181,408	1,249,799	1,217,994
93	Filter and Chemical Systems	1,399,402	-	-	-	1,399,402	2.27%	149,603	31,805		181,408	1,249,799	1,217,994	
94	Pumping Plant	1,561,994	-	-	-	-	1,561,994		50,959	25,639		76,598	1,511,035	1,485,396
95	Structures & Improvements	1,222,347	-	-	-	1,222,347	1.49%	46,897	16,498		63,395	1,175,450	1,158,951	
96	Structures & Improvements	336,267	-	-	-	336,267	2.17%	3,655	9,056		12,711	332,612	323,556	
97	Electric Pumping Equipment	3,380	-	-	-	3,380	2.50%	407	85		492	2,973	2,888	
98	General Plant	543,268	-	16,000	-	-	559,268		352,645	66,469		419,114	190,623	140,154
99	Fencing & Gates	7,685	-	-	-	7,685	10.00%	4,995	769		5,764	2,690	1,921	
100	Computer Hardware (SCADA)	464,124	-	-	-	464,124	12.50%	325,568	58,015		383,584	138,556	80,540	
101	Computer Hardware	6,088	-	-	-	6,088	16.67%	507	1,015		1,522	5,581	4,566	
102	Transportation & Equipment	65,371	-	16,000	-	81,371	9.09%	21,575	6,670		28,245	43,797	53,127	
103	Transmission & Distribution Plant	2,486,292	-	610,286	(26,561)	-	3,070,017		267,601	47,074	(26,561)	288,114	2,218,691	2,781,903
104	Structures & Improvements	298,069	-	-	-	298,069	1.49%	33,366	4,449		37,815	264,703	260,254	
105	Mains	1,871,438	-	559,489	-	2,430,927	1.49%	209,489	32,107		241,597	1,661,949	2,189,330	
106	Meters	259,926	-	50,797	(26,561)	284,162	3.03%	23,609	8,244	(26,561)	5,291	236,317	278,871	
107	Meters	56,859	-	-	-	56,859	4.00%	1,137	2,274		3,412	55,722	53,448	
108	Software	92,913	-	-	-	-	92,913		9,291	18,583	-	27,874	83,621	65,039
109	Software	92,913	-	-	-	92,913	20.00%	9,291	18,583		27,874	83,621	65,039	
110	Sub-Total	7,429,667	-	1,160,675	(26,561)	-	8,563,782	-	847,361	224,262	(26,561)	1,045,061	6,582,307	7,518,721
111	Land & Land Rights	340,584	-	-	-	-	340,584	-	-	-	-	-	340,584	340,584
112	Land & Land Rights	340,584	-	-	-	-	340,584	-	-	-	-	-	340,584	340,584
113	Total PP&E	7,770,251	-	1,160,675	(26,561)	-	8,904,366	-	847,361	224,262	(26,561)	1,045,061	6,922,891	7,859,305
114	Construction Work in Progress (CWIP)	2,912,114	416,550	(1,160,675)	-	(11,590)	2,156,399	-	-	-	-	-	2,912,114	2,156,399
115	Contributions in Aid of Construction (CIAC)	(3,005,019)	-	(1,082,973)	-	-	(4,087,993)	-	(190,359)	(60,762)	-	(251,121)	(2,814,661)	(3,836,872)
116	PP&E Net of CIAC	7,677,346	416,550	(1,082,973)	(26,561)	(11,590)	6,972,772	-	657,002	163,499	(26,561)	793,940	7,020,344	6,178,832

**CAPITAL ASSET CONTINUITY SCHEDULE
FINANCIAL SCHEDULE 2.5**

Year ended December 31, 2015 - Forecast														
2015	Property, Plant and Equipment (PP&E), at cost						Accumulated Depreciation (A/D)				Net Book Value			
	Op Bal	Capex	Additions	Retirements	Transfers & Adj	CI Bal	Rate	Op Bal	Expense	W/O & Adj	CI Bal	Op Bal	CI Bal	
117	Source of Supply	3,102,535	-	1,617,482	-	(116,979)	4,603,037		115,348	81,457	(4,615)	192,191	2,987,186	4,410,847
118	Wells & Springs	54,616	-	797,998	-	-	852,614	2.50%	4,041	11,380	-	15,421	50,576	837,193
119	Wells & Springs	1,825,572	-	819,485	-	-	2,645,056	2.50%	47,912	55,503	-	103,415	1,777,659	2,541,641
120	Wells & Equipment	-	-	-	-	-	-	2.50%	-	-	-	-	-	-
121	Structures & Improvements	1,222,347	-	-	-	(116,979)	1,105,367	1.33%	63,395	14,574	(4,615)	73,354	1,158,951	1,032,013
122	Water Treatment Plant	1,399,402	-	-	-	-	1,399,402		181,408	49,204	-	230,612	1,217,994	1,168,790
123	Filter and Chemical Systems	1,399,402	-	-	-	-	1,399,402	3.33%	181,408	49,204	-	230,612	1,217,994	1,168,790
124	Pumping Plant	3,380	-	-	-	-	3,380		492	148	-	640	2,888	2,740
125	Electric Pumping Equipment	3,380	-	-	-	-	3,380	4.00%	492	148	-	640	2,888	2,740
126	General Plant	895,535	-	-	-	116,979	1,012,515		431,825	34,689	4,615	471,129	463,710	541,386
127	Fencing & Gates	7,685	-	-	-	-	7,685	10.00%	5,764	640	-	6,404	1,921	1,281
128	Computer Hardware (SCADA)	464,124	-	-	-	-	464,124	10.00%	383,584	19,904	-	403,488	80,540	60,636
129	Computer Hardware	6,088	-	-	-	-	6,088	20.00%	1,522	1,141	-	2,663	4,566	3,425
130	Transportation & Equipment	81,371	-	-	-	-	81,371	14.20%	28,245	4,004	-	32,249	53,127	49,123
131	Structures & Improvements	336,267	-	-	-	116,979	453,247	2.00%	12,711	9,000	4,615	26,326	323,556	426,921
132	Transmission & Distribution Plant	3,070,017	-	148,382	-	-	3,218,400		288,114	64,391	-	352,505	2,781,903	2,865,894
133	Structures & Improvements	298,069	-	-	-	-	298,069	2.00%	37,815	6,197	-	44,012	260,254	254,057
134	Mains	2,430,927	-	-	-	-	2,430,927	1.67%	241,597	40,679	-	282,276	2,189,330	2,148,651
135	Meters	284,162	-	110,199	-	-	394,361	4.00%	5,291	14,906	-	20,197	278,871	374,164
136	Meters	56,859	-	-	-	-	56,859	4.00%	3,412	2,227	-	5,639	53,448	51,221
137	Hydrants	-	-	38,183	-	-	38,183	2.00%	-	382	-	382	-	37,801
138	Software	92,913	-	-	-	-	92,913		27,874	16,260	-	44,134	65,039	48,779
139	Software	92,913	-	-	-	-	92,913	20.00%	27,874	16,260	-	44,134	65,039	48,779
140	Sub-Total	8,563,782	-	1,765,864	-	-	10,329,646	-	1,045,061	246,149	-	1,291,210	7,518,721	9,038,436
141	Land & Land Rights	340,584	-	-	-	-	340,584	-	-	-	-	-	340,584	340,584
142	Land & Land Rights	340,584	-	-	-	-	340,584	-	-	-	-	-	340,584	340,584
143	Total PP&E	8,904,366	-	1,765,864	-	-	10,670,230	-	1,045,061	246,149	-	1,291,210	7,859,305	9,379,020
144	Construction Work in Progress (CWIP)	2,156,399	624,244	(1,765,864)	-	-	1,014,779	-	-	-	-	-	2,156,399	1,014,779
145	Contributions in Aid of Construction (CIAC)	(4,087,993)	-	(499,560)	-	-	(4,587,553)	-	(251,121)	(108,663)	-	(359,784)	(3,836,872)	(4,227,769)
146	PP&E Net of CIAC	6,972,772	624,244	(499,560)	-	-	7,097,456	-	793,940	137,486	-	931,426	6,178,832	6,166,030

**CAPITAL ASSET CONTINUITY SCHEDULE
FINANCIAL SCHEDULE 2.5**

Year ended December 31, 2016 - Forecast														
	2016	Property, Plant and Equipment (PP&E), at cost						Accumulated Depreciation (A/D)				Net Book Value		
		Op Bal	Capex	Additions	Retirements	Transfers & Adj	CI Bal	Rate	Op Bal	Expense	W/O & Adj	CI Bal	Op Bal	CI Bal
147	Source of Supply	4,603,037	-	1,433,633	-	-	6,036,670		192,191	122,632	-	314,823	4,410,847	5,721,847
148	Wells & Springs	852,614	-	80,964	-	-	933,578	2.50%	15,421	25,403	-	40,824	837,193	892,754
149	Wells & Springs	2,645,056	-	1,352,669	-	-	3,997,725	2.50%	103,415	82,655	-	186,070	2,541,641	3,811,654
150	Wells & Equipment	-	-	-	-	-	-	2.50%	-	-	-	-	-	-
151	Structures & Improvements	1,105,367	-	-	-	-	1,105,367	1.33%	73,354	14,574	-	87,928	1,032,013	1,017,439
152	Water Treatment Plant	1,399,402	-	267,644	-	-	1,667,045		230,612	53,664	-	284,276	1,168,790	1,382,770
153	Filter and Chemical Systems	1,399,402	-	267,644	-	-	1,667,045	3.33%	230,612	53,664	-	284,276	1,168,790	1,382,770
154	Pumping Plant	3,380	-	-	-	-	3,380		640	148	-	788	2,740	2,592
155	Electric Pumping Equipment	3,380	-	-	-	-	3,380	4.00%	640	148	-	788	2,740	2,592
156	General Plant	1,012,515	-	83,539	-	-	1,096,053		471,129	35,524	-	506,653	541,386	589,400
157	Fencing & Gates	7,685	-	-	-	-	7,685	10.00%	6,404	640	-	7,044	1,281	641
158	Computer Hardware (SCADA)	464,124	-	-	-	-	464,124	10.00%	403,488	19,904	-	423,392	60,636	40,732
159	Computer Hardware	6,088	-	-	-	-	6,088	20.00%	2,663	1,141	-	3,804	3,425	2,284
160	Transportation & Equipment	81,371	-	-	-	-	81,371	14.20%	32,249	4,004	-	36,253	49,123	45,119
161	Structures & Improvements	453,247	-	83,539	-	-	536,785	2.00%	26,326	9,835	-	36,161	426,921	500,625
162	Transmission & Distribution Plant	3,218,400	-	207,066	-	-	3,425,465		352,505	70,103	-	422,608	2,865,894	3,002,857
163	Structures & Improvements	298,069	-	-	-	-	298,069	2.00%	44,012	6,197	-	50,209	254,057	247,860
164	Mains	2,430,927	-	52,897	-	-	2,483,823	1.67%	282,276	41,119	-	323,395	2,148,651	2,160,429
165	Meters	394,361	-	114,497	-	-	508,858	4.00%	20,197	19,400	-	39,597	374,164	469,260
166	Meters	56,859	-	-	-	-	56,859	4.00%	5,639	2,227	-	7,866	51,221	48,994
167	Hydrants	38,183	-	39,672	-	-	77,856	2.00%	382	1,160	-	1,542	37,801	76,314
168	Software	92,913	-	-	-	-	92,913		44,134	16,260	-	60,394	48,779	32,519
169	Software	92,913	-	-	-	-	92,913	20.00%	44,134	16,260	-	60,394	48,779	32,519
170	Sub-Total	10,329,646	-	1,991,881	-	-	12,321,527	-	1,291,210	298,331	-	1,589,541	9,038,436	10,731,986
171	Land & Land Rights	340,584	-	-	-	-	340,584	-	-	-	-	-	340,584	340,584
172	Land & Land Rights	340,584	-	-	-	-	340,584	-	-	-	-	-	340,584	340,584
173	Total PP&E	10,670,230	-	1,991,881	-	-	12,662,111	-	1,291,210	298,331	-	1,589,541	9,379,020	11,072,570
174	Construction Work in Progress (CWIP)	1,014,779	977,102	(1,991,881)	-	-	-	-	-	-	-	-	1,014,779	-
175	Contributions in Aid of Construction (CIAC)	(4,587,553)	-	(1,396,997)	-	-	(5,984,549)	-	(359,784)	(132,986)	-	(492,770)	(4,227,769)	(5,491,779)
176	PP&E Net of CIAC	7,097,456	977,102	(1,396,997)	-	-	6,677,561	-	931,426	165,345	-	1,096,771	6,166,030	5,580,790

**CAPITAL ASSET CONTINUITY SCHEDULE
FINANCIAL SCHEDULE 2.5**

Year ended December 31, 2017 - Forecast														
2017	Property, Plant and Equipment (PP&E), at cost						Accumulated Depreciation (A/D)				Net Book Value			
	Op Bal	Capex	Additions	Retirements	Transfers & Adj	CI Bal	Rate	Op Bal	Expense	W/O & Adj	CI Bal	Op Bal	CI Bal	
177	Source of Supply	6,036,670	-	39,143	-	-	6,075,813		314,823	144,078	-	458,901	5,721,847	5,616,913
178	Wells & Springs	933,578	-	39,143	-	-	972,721	2.50%	40,824	29,941	-	70,765	892,754	901,957
179	Wells & Springs	3,997,725	-	-	-	-	3,997,725	2.50%	186,070	99,563	-	285,633	3,811,654	3,712,091
180	Wells & Equipment	-	-	-	-	-	-	2.50%	-	-	-	-	-	-
181	Structures & Improvements	1,105,367	-	-	-	-	1,105,367	1.33%	87,928	14,574	-	102,502	1,017,439	1,002,865
182	Water Treatment Plant	1,667,045	-	159,929	-	-	1,826,974		284,276	59,724	-	344,000	1,382,770	1,482,974
183	Filter and Chemical Systems	1,667,045	-	-	-	-	1,667,045	3.33%	284,276	58,125	-	342,401	1,382,770	1,324,645
184	Structures & Improvements	-	-	159,929	-	-	159,929	2.00%	-	1,599	-	1,599	-	158,330
184	Pumping Plant	3,380	-	-	-	-	3,380		788	148	-	936	2,592	2,444
185	Electric Pumping Equipment	3,380	-	-	-	-	3,380	4.00%	788	148	-	936	2,592	2,444
186	General Plant	1,096,053	-	-	-	-	1,096,053		506,653	36,360	-	543,013	589,400	553,040
187	Fencing & Gates	7,685	-	-	-	-	7,685	10.00%	7,044	640	-	7,684	641	1
188	Computer Hardware (SCADA)	464,124	-	-	-	-	464,124	10.00%	423,392	19,904	-	443,296	40,732	20,828
189	Computer Hardware	6,088	-	-	-	-	6,088	20.00%	3,804	1,141	-	4,945	2,284	1,143
190	Transportation & Equipment	81,371	-	-	-	-	81,371	14.20%	36,253	4,004	-	40,257	45,119	41,115
191	Structures & Improvements	536,785	-	-	-	-	536,785	2.00%	36,161	10,671	-	46,832	500,625	489,954
192	Transmission & Distribution Plant	3,425,465	-	186,560	-	-	3,612,026		422,608	76,238	-	498,846	3,002,857	3,113,180
193	Structures & Improvements	298,069	-	-	-	-	298,069	2.00%	50,209	6,197	-	56,406	247,860	241,663
194	Mains	2,483,823	-	26,841	-	-	2,510,665	1.67%	323,395	41,784	-	365,179	2,160,429	2,145,486
195	Meters	508,858	-	118,619	-	-	627,476	4.00%	39,597	24,062	-	63,659	469,260	563,817
196	Meters	56,859	-	-	-	-	56,859	4.00%	7,866	2,227	-	10,093	48,994	46,767
197	Hydrants	77,856	-	41,101	-	-	118,956	2.00%	1,542	1,968	-	3,510	76,314	115,446
198	Software	92,913	-	-	-	-	92,913		60,394	16,260	-	76,654	32,519	16,259
199	Software	92,913	-	-	-	-	92,913	20.00%	60,394	16,260	-	76,654	32,519	16,259
200	Sub-Total	12,321,527	-	385,633	-	-	12,707,159	-	1,589,541	332,808	-	1,922,349	10,731,986	10,784,810
201	Land & Land Rights	340,584	-	-	-	-	340,584	-	-	-	-	-	340,584	340,584
202	Land & Land Rights	340,584	-	-	-	-	340,584	-	-	-	-	-	340,584	340,584
203	Total PP&E	12,662,111	-	385,633	-	-	13,047,743	-	1,589,541	332,808	-	1,922,349	11,072,570	11,125,394
204	Construction Work in Progress (CWIP)	-	385,633	(385,633)	-	-	-	-	-	-	-	-	-	-
205	Contributions in Aid of Construction (CIAC)	(5,984,549)	-	(45,924)	-	-	(6,030,473)	-	(492,770)	(151,700)	-	(644,470)	(5,491,779)	(5,386,003)
206	PP&E Net of CIAC	6,677,561	385,633	(45,924)	-	-	7,017,270	-	1,096,771	181,108	-	1,277,879	5,580,790	5,739,391

**RATE BASE AND RETURN ON RATE BASE
FINANCIAL SCHEDULE 2.6**

RATE BASE AND RETURN ON RATE BASE		A	B	C	D	E	F	G
		2012 Actual \$	2013 Actual \$	2014 Decision \$	2014 Forecast \$	2015 Forecast \$	2016 Forecast \$	2017 Forecast \$
1	Mid-Year Net Rate Base							
2	Mid-Year Plant-In-Service, net							
3	PP&E, at cost							
4	Opening	5,555,386	5,764,108	9,610,174	7,770,251	8,904,366	10,670,230	12,662,111
5	Closing	5,764,108	7,770,251	10,839,174	8,904,366	10,670,230	12,662,111	13,047,743
6	Mid-Year	5,659,747	6,767,180	10,224,674	8,337,309	9,787,298	11,666,170	12,854,927
7	Accumulated Depreciation							
8	Opening	(515,544)	(665,335)	(936,122)	(847,361)	(1,045,061)	(1,291,210)	(1,589,541)
9	Closing	(665,335)	(847,361)	(1,218,030)	(1,045,061)	(1,291,210)	(1,589,541)	(1,922,349)
10	Mid-Year	(590,440)	(756,348)	(1,077,076)	(946,211)	(1,168,136)	(1,440,376)	(1,755,945)
11	Mid-Year PP&E, net	5,069,307	6,010,832	9,147,598	7,391,098	8,619,162	10,225,794	11,098,982
12	Mid-Year CIAC, net							
13	CIAC, gross							
14	Opening	(2,673,904)	(2,766,927)	(4,879,587)	(3,005,019)	(4,087,993)	(4,587,553)	(5,984,549)
15	Closing	(2,766,927)	(3,005,019)	(5,466,587)	(4,087,993)	(4,587,553)	(5,984,549)	(6,030,473)
16	Mid-Year	(2,720,416)	(2,885,973)	(5,173,087)	(3,546,506)	(4,337,773)	(5,286,051)	(6,007,511)
17	Accumulated Amortization							
18	Opening	85,895	140,565	186,956	190,359	251,121	359,784	492,770
19	Closing	140,565	190,359	264,552	251,121	359,784	492,770	644,470
20	Mid-Year	113,230	165,462	225,754	220,740	305,453	426,277	568,620
21	Mid-Year CIAC, net	(2,607,186)	(2,720,511)	(4,947,333)	(3,325,766)	(4,032,320)	(4,859,774)	(5,438,891)
22	Working Capital Allowance							
23	Operating costs	683,872	884,215	919,883	949,544	1,092,923	1,020,135	1,091,052
24	Less: Municipal Taxes	(34,809)	(35,077)	(35,577)	(33,869)	(36,500)	(37,230)	(37,975)
25	Total Eligible Expenses	649,063	849,138	884,306	915,675	1,056,423	982,905	1,053,077
26	Working Capital Allowance (45 days / 365 days)	80,021	104,688	109,024	112,891	130,244	121,180	129,831
27	Mid-Year Net Rate Base	2,542,142	3,395,009	4,309,289	4,178,223	4,717,086	5,487,200	5,789,922
28	Return on Rate Base							
29	Deemed Capital Structure							
30	Debt	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%
31	Equity	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%
32	Cost Rate							
33	Weighted Average Cost of Debt	6.38%	6.01%	6.47%	5.89%	5.88%	5.92%	5.96%
34	Equity	37.42%	13.89%	5.88%	4.42%	10.05%	10.05%	10.05%
35	Weighted Average Cost of Capital							
36	Debt	3.83%	3.61%	3.88%	3.53%	3.53%	3.55%	3.58%
37	Equity	14.97%	5.56%	2.35%	1.77%	4.02%	4.02%	4.02%
38	Weighted Average Cost of Capital	18.79%	9.16%	6.24%	5.30%	7.55%	7.57%	7.60%
39	Return on Rate Base							
40	Debt	97,244	122,472	167,275	147,597	166,493	194,998	207,009
41	Equity	380,545	188,605	101,419	73,788	189,627	220,585	232,755
42	Total Return on Rate Base	477,789	311,077	268,694	221,385	356,120	415,583	439,764

**DEBT AND INTEREST EXPENSE
FINANCIAL SCHEDULE 2.7**

DEBT AND INTEREST EXPENSE	A	B	C	D	E	F	G
	2012 Actual \$	2013 Actual \$	2014 Decision \$	2014 Forecast \$	2015 Forecast \$	2016 Forecast \$	2017 Forecast \$
1 Deemed Mid-Year Inter-Company Debt							
2 Mid-Year Rate Base	2,542,142	3,395,009	4,309,289	4,178,223	4,717,086	5,487,200	5,789,922
3 Deemed Debt Component of Mid-Year Rate Base	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%
4 Mid-Year Deemed Inter-Company Debt	1,525,285	2,037,005	2,585,574	2,506,934	2,830,252	3,292,320	3,473,953
5 Deemed Inter-Company Interest Expense							
6 Deemed Inter-company Debt							
7 Current Year	1,525,285	2,037,005	2,585,574	2,506,934	2,830,252	3,292,320	3,473,953
8 Prior Year	1,506,898	1,525,285	2,121,336	2,037,005	2,506,934	2,830,252	3,292,320
9 Deemed Inter-Company Debt Issues	18,388	511,720	464,238	469,928	323,318	462,068	181,633
10 Cost of New Intercompany Debt	4.61%	4.93%	6.65%	5.35%	5.84%	6.17%	6.61%
11 Interest on Deemed Inter-Company Debt							
12 Pre-2012 Debt	96,397	96,397	97,110	96,397	96,397	96,397	96,397
13 Interest on 2012 Debt	848	848	9,551	848	848	848	848
14 Interest on 2013 Debt	-	25,228	29,681	25,228	25,228	25,228	25,228
15 Interest on 2014 Debt	-	-	30,932	25,125	25,125	25,125	25,125
16 Interest on 2015 Debt	-	-	-	-	18,896	18,896	18,896
17 Interest on 2016 Debt	-	-	-	-	-	28,505	28,505
18 Interest on 2017 Debt	-	-	-	-	-	-	12,011
19 Deemed Inter-Company Interest Expense	97,244	122,472	167,275	147,597	166,493	194,998	207,009
20 Weighted Average Cost of Debt	6.38%	6.01%	6.47%	5.89%	5.88%	5.92%	5.96%

Note1: Interest on pre-2012 Deemed Intercompany Debt	Deemed Debt Issue	Debt Cost Rate	Deemed Interest Expense
Pre-2009 Deemed Intercompany Debt	1,268,439	6.15%	78,071
2009 Deemed Intercompany Debt	332,747	7.09%	23,592
2010 Deemed Intercompany Debt	(70,954)	5.60%	(3,973)
2011 Deemed Intercompany Debt	(23,334)	5.54%	(1,293)
	1,506,898	6.40%	96,397

**REVENUE REQUIREMENT
FINANCIAL SCHEDULE 2.8**

REVENUE REQUIREMENT	A	B	C	D	E	F	G	H	I
	2012 Decision \$	2012 Actual \$	2013 Decision \$	2013 Actual \$	2014 Decision \$	2014 Forecast \$	2015 Forecast \$	2016 Forecast \$	2017 Forecast \$
1 Operating Costs									
2 Salaries & Benefits	367,076	376,673	370,722	433,825	405,443	491,784	484,613	497,699	517,433
3 Power & Other Utilities	60,185	56,564	66,732	55,911	69,154	60,692	66,300	68,201	70,380
4 Chemicals	40,934	21,460	47,769	24,743	52,176	32,500	32,500	33,150	33,813
5 Operations and Maintenance	149,255	27,374	208,557	162,674	178,904	152,070	277,626	184,562	228,172
6 Property taxes	34,128	34,809	34,845	35,077	35,577	33,869	36,500	37,230	37,975
7 Subtotal	651,578	516,880	728,625	712,230	741,254	770,915	897,539	820,842	887,773
8 Inter-Corporate Service Charges	166,992	166,992	171,985	171,985	178,629	178,629	195,384	199,293	203,279
9 Total Operating Costs	818,570	683,872	900,610	884,215	919,883	949,544	1,092,923	1,020,135	1,091,052
10 Depreciation	177,673	150,081	235,595	182,772	281,908	235,852	246,149	298,331	332,808
11 Amortization of Contributions	(45,371)	(54,671)	(61,782)	(49,793)	(77,596)	(60,762)	(108,663)	(132,986)	(151,700)
12 Interest Expense	106,577	97,244	136,390	122,472	167,275	147,597	166,493	194,998	207,009
13 Equity Return	120,031	380,545	152,786	188,605	101,420	73,788	189,627	220,585	232,755
15 Revenue Requirement before Revenue Offsets	1,177,480	1,257,072	1,363,599	1,328,271	1,392,890	1,346,018	1,586,529	1,601,063	1,711,924
16 Revenue Offsets	(35,205)	(25,440)	(48,126)	(44,498)	(58,049)	(30,394)	(41,960)	(42,799)	(43,655)
17 Revenue Requirement	1,142,275	1,231,632	1,315,473	1,283,773	1,334,841	1,315,624	1,544,569	1,558,264	1,668,269

**DEFERRAL ACCOUNTS SUMMARY
FINANCIAL SCHEDULE 3.1**

DEFERRAL ACCOUNT BALANCES	A	B	C	D	E	F	G
	2012 Actual \$	2013 Actual \$	2014 Decision \$	2014 Forecast \$	2015 Forecast \$	2016 Forecast \$	2017 Forecast \$
1 Deferral Accounts Balance, Beginning of Year	173,080	244,129	40,072	310,295	349,407	244,407	133,329
2 Current Year Deferrals							
3 Consumption	119,817	116,707		96,457	-	-	-
4 Property Taxes	681	232		(1,708)	-	-	-
5 Interest	(9,333)	(13,918)		(19,678)	-	-	-
6 Hearing Costs	5,877	13,094		-			
7 Current Year Deferrals	117,042	116,115		75,071	-	-	-
8 Deferral Account Balance before Amounts Recovered from Rate Rider	290,122	360,244	40,072	385,366	349,407	244,407	133,329
9 Amounts to be Recovered from Rate Rider	(45,993)	(49,949)	(40,072)	(35,959)	(105,000)	(111,078)	(117,609)
10 Deferral Accounts Balance, End of Year	244,129	310,295	-	349,407	244,407	133,329	15,720
CARRYING CHARGES							
	A	B	C	D	E	F	G
	2012 Actual \$	2013 Actual \$	2014 Decision \$	2014 Forecast \$	2015 Forecast \$	2016 Forecast \$	2017 Forecast \$
1 Carrying Charges Balance, Beginning of Year	18,967	22,268	9,234	28,936	48,357	27,204	5,849
2 Current Year Carrying Charges							
3 Deferral Accounts Balance, Beginning of Year	173,080	244,129	40,072	310,295	349,407	244,407	133,329
4 Deferral Accounts Balance, End of Year	244,129	310,295	-	349,407	244,407	133,329	15,720
5 Mid-Year Deferral Account Balance	208,605	277,212	20,036	329,851	296,907	188,868	74,525
6 Weighted Average Cost of Debt	6.38%	6.01%	6.47%	5.89%	5.88%	5.92%	5.96%
7 Current Year Carrying Charges	13,301	16,668	1,296	19,421	17,465	11,185	4,441
8 Carrying Charges Balance before Amounts Recovered from Rate Rider	32,268	38,936	10,530	48,357	65,822	38,389	10,290
9 Amounts to be Recovered from Rate Rider	(10,000)	(10,000)	(10,530)		(38,618)	(32,540)	(26,010)
10 Carrying Charges Balance, End of Year	22,268	28,936	-	48,357	27,204	5,849	(15,720)

**2012 DEFERRAL ACCOUNTS
FINANCIAL SCHEDULE 3.2**

DEFERRAL ACCOUNTS	A	B	C
	2012 Decision \$	2012 Actual \$	2012 Deferral \$
1 Consumption Deferral			
2 Base Consumption (monthly charge per unit)	807,703	756,766	50,937
3 Domestic Units	690,157	652,558	37,599
4 Condominium Units	99,466	90,023	9,443
5 Commercial Units	18,080	14,185	3,895
6 Water Consumption in Excess of Base (charge per cubic metre)	355,301	286,421	68,880
7 Domestic Units	283,087	221,881	61,206
8 Condominium Units	28,977	29,546	(569)
9 Commercial Units	43,237	34,994	8,243
10 Consumption Deferral	1,163,004	1,043,187	119,817
11 Property Tax Deferral	34,128	34,809	681
12 Interest Expense Deferral	106,577	97,244	(9,333)
13 Hearing Cost Deferral	-	5,877	5,877
14 Total Deferral Amount			117,042

2013 DEFERRAL ACCOUNTS
FINANCIAL SCHEDULE 3.3

DEFERRAL ACCOUNTS	A	B	C
	2013 Decision \$	2013 Actual \$	2013 Deferral \$
1 Consumption Deferral			
2 Base Consumption (monthly charge per unit)	862,813	825,134	37,679
3 Domestic Units	740,393	714,674	25,719
4 Condominium Units	103,591	94,648	8,943
5 Commercial Units	18,829	15,812	3,017
6 Water Consumption in Excess of Base (charge per cubic metre)	351,759	272,731	79,028
7 Domestic Units	280,916	219,165	61,751
8 Condominium Units	27,614	22,709	4,905
9 Commercial Units	43,229	30,857	12,372
10 Consumption Deferral	1,214,572	1,097,865	116,707
11 Property Tax Deferral	34,845	35,077	232
12 Interest Expense Deferral	136,390	122,472	(13,918)
13 Hearing Cost Deferral	-	13,094	13,094
14 Total Deferral Amount			116,115

**2014 DEFERRAL ACCOUNTS
FINANCIAL SCHEDULE 3.4**

DEFERRAL ACCOUNTS	A	B	C
	2014 Decision \$	2014 Forecast \$	2014 Deferral \$
1 Consumption Deferral			
2 Base Consumption (monthly charge per unit)	904,925	860,599	44,326
3 Domestic Units	777,739	744,791	32,948
4 Condominium Units	107,547	98,058	9,489
5 Commercial Units	19,639	17,750	1,889
6 Water Consumption in Excess of Base (charge per cubic metre)	359,783	307,652	52,131
7 Domestic Units	287,707	233,628	54,079
8 Condominium Units	27,665	32,894	(5,229)
9 Commercial Units	44,411	41,130	3,281
10 Consumption Deferral	1,264,708	1,168,251	96,457
11 Property Tax Deferral	35,577	33,869	(1,708)
12 Interest Expense Deferral	167,275	147,597	(19,678)
13 Hearing Cost Deferral	-	-	-
14 Total Deferral Amount			75,071

**2014, 2015 AND 2016 RATE RIDERS
FINANCIAL SCHEDULE 4.0**

RATE RIDER FOR 2015	A	B	C	D	E	G	
	Forecast	Forecast Rates \$	Forecast Annual Revenue \$	Proportionate Share of Revenue \$	Share of Deferral Account Balance \$	Rate Rider, including Interim to Final Rate Adjustment \$	
1 Monthly Charge per Unit							
2 Domestic Units	1,732	40.45	840,667	59.93%	86,072	4.14	per connection per month
3 Condominium Units	248	36.89	109,786	7.83%	11,241	3.78	per connection per month
4 Commercial Units	47	35.24	19,873	1.42%	2,035	3.61	per connection per month
5 Water Consumption in excess of base							
6 Residential (up to 75 cubic metres)	148,756	1.68	250,386	17.85%	25,636	0.17	per cubic metre
7 Residential (in excess of 75 cubic metres)	14,377	1.68	24,199	1.73%	2,478	0.17	per cubic metre
8 Multi-residential (up to 75 cubic metres)	16,075	1.68	27,057	1.93%	2,770	0.17	per cubic metre
9 Multi-residential (in excess of 75 cubic metres)	2,430	1.68	4,090	0.29%	419	0.17	per cubic metre
10 Commercial (up to 75 cubic metres)	9,584	0.84	9,584	0.68%	981	0.10	per cubic metre
11 Commercial (in excess of 75 cubic metres)	33,067	0.84	33,067	2.36%	3,386	0.10	per cubic metre
12 Fire Protection							
13 Hydrants	159	509.12	80,950	5.77%	8,288	52.13	per hydrant per annum
14 Standpipes	15	203.65	3,055	0.22%	313	20.85	per standpipe per annum
15 Total			1,402,714	100.00%	143,618		

RATE RIDER FOR 2016	A	B	C	D	E	G	
	Forecast	Forecast Rates \$	Forecast Annual Revenue \$	Proportionate Share of Revenue \$	Share of Deferral Account Balance \$	Rate Rider \$	
1 Monthly Charge per Unit							
2 Domestic Units	1,746	45.29	948,824	59.90%	86,028	4.11	per connection per month
3 Condominium Units	248	41.30	122,917	7.76%	11,145	3.74	per connection per month
4 Commercial Units	47	39.45	22,250	1.40%	2,017	3.58	per connection per month
5 Water Consumption in excess of base							
6 Residential (up to 75 cubic metres)	149,958	1.88	282,596	17.84%	25,622	0.17	per cubic metre
7 Residential (in excess of 75 cubic metres)	14,493	1.88	27,312	1.72%	2,476	0.17	per cubic metre
8 Multi-residential (up to 75 cubic metres)	16,075	1.88	30,293	1.91%	2,747	0.17	per cubic metre
9 Multi-residential (in excess of 75 cubic metres)	2,430	1.88	4,579	0.29%	415	0.17	per cubic metre
10 Commercial (up to 75 cubic metres)	10,731	0.94	10,731	0.68%	973	0.09	per cubic metre
11 Commercial (in excess of 75 cubic metres)	37,024	0.94	37,024	2.34%	3,357	0.09	per cubic metre
12 Fire Protection							
13 Hydrants	165	570.01	94,052	5.94%	8,528	51.68	per hydrant per annum
14 Standpipes	15	228.01	3,420	0.22%	310	20.67	per standpipe per annum
15 Total			1,583,998	100.00%	143,618		

RATE RIDER FOR 2017	A	B	C	D	E	G	
	Forecast	Forecast Rates \$	Forecast Annual Revenue \$	Proportionate Share of Revenue \$	Share of Deferral Account Balance \$	Rate Rider \$	
1 Monthly Charge per Unit							
2 Domestic Units	1,760	50.70	1,070,826	59.87%	85,985	4.07	per connection per month
3 Condominium Units	248	46.24	137,619	7.69%	11,050	3.71	per connection per month
4 Commercial Units	47	44.17	24,912	1.39%	2,000	3.55	per connection per month
5 Water Consumption in excess of base							
6 Residential (up to 75 cubic metres)	151,161	2.11	318,935	17.83%	25,610	0.17	per cubic metre
7 Residential (in excess of 75 cubic metres)	14,609	2.11	30,824	1.72%	2,475	0.17	per cubic metre
8 Multi-residential (up to 75 cubic metres)	16,075	2.11	33,917	1.90%	2,723	0.17	per cubic metre
9 Multi-residential (in excess of 75 cubic metres)	2,430	2.11	5,127	0.29%	412	0.17	per cubic metre
10 Commercial (up to 75 cubic metres)	12,014	1.06	12,014	0.67%	965	0.08	per cubic metre
11 Commercial (in excess of 75 cubic metres)	41,452	1.06	41,452	2.32%	3,328	0.08	per cubic metre
12 Fire Protection							
13 Hydrants	171	638.19	109,131	6.10%	8,763	51.25	per hydrant per annum
14 Standpipes	15	255.28	3,829	0.21%	307	20.50	per standpipe per annum
15 Total			1,788,586	100.00%	143,619		

**NET INCOME
FINANCIAL SCHEDULE 5.0**

NET INCOME	A	B	C	D	E	F	G
	2012 Actual \$	2013 Actual \$	2014 Decision \$	2014 Forecast \$	2015 Forecast \$	2016 Forecast \$	2017 Forecast \$
1 Revenue							
2 Water service	1,043,187	1,097,865	1,264,708	1,168,251	1,318,709	1,486,526	1,675,626
3 Fire protection	71,403	69,793	70,132	72,302	84,005	97,472	112,960
4 Other revenue	25,440	44,498	58,049	30,394	41,960	42,799	43,655
	1,140,030	1,212,156	1,392,889	1,270,947	1,444,674	1,626,797	1,832,241
5 Deferral Accounts	117,042	116,115		75,071	-	-	-
6 Total Forecast Revenue	1,257,072	1,328,271	1,392,889	1,346,018	1,444,674	1,626,797	1,832,241
7 Operating Costs	683,872	884,215	919,883	949,544	1,092,923	1,020,135	1,091,052
8 Depreciation and amortization	95,411	132,979	204,312	175,089	137,486	165,345	181,108
9 Interest Expense	97,244	122,472	167,275	147,597	166,493	194,998	207,009
10 Total Expenses	876,527	1,139,666	1,291,470	1,272,230	1,396,902	1,380,478	1,479,169
11 Net Income	380,545	188,605	101,419	73,788	47,772	246,319	353,072