

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

CUSTOMER GROWTH PERCENTAGE	A	B	C
	2021	2022	2023
	Forecast	Forecast	Forecast
1 Residential	0.90%	0.90%	0.90%
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
	2015	2016	2017	2018	2019	2020	2020	2021	2022	2023
	Actual	Actual	Actual	Actual	Actual	Decision	Forecast	Forecast	Forecast	Forecast
1 Metered Units	1,998	2,012	2,028	2,060	2,088	2,063	2,121	2,139	2,156	2,172
2 Residential Units	1,707	1,721	1,740	1,772	1,794	1,775	1,812	1,828	1,845	1,861
3 Multi-Residential Units	248	248	248	248	253	248	268	268	268	268
4 Commercial Units	43	43	40	40	41	40	41	43	43	43
5 Fire Protection										
6 Hydrants	153	161	163	163	175	172	179	181	183	185
7 Standpipes	11	8	4	3	3	10	3	3	3	3

MONTHLY CONSUMPTION PER CUSTOMER (m ³ per Customer per month)	A	B	C	D	E	F	G	H	I	J	K
	2015	2016	2017	2018	2019	2020	2020	2021	2022	2023	2015A to 2019A
	Actual	Actual	Actual	Actual	Actual	Decision	Forecast	Forecast	Forecast	Forecast	Average
1 Residential Units	18.6	19.9	19.6	19.3	19.2	19.2	19.3	19.3	19.3	19.3	19.3
2 Multi-Residential Units	16.0	19.8	18.3	18.8	18.9	18.1	18.4	18.4	18.4	18.4	18.4
3 Commercial Units	94.4	101.1	99.3	103.9	114.2	95.3	103.1	102.6	102.6	102.6	102.6

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

CONSUMPTION FORECAST WITH BASE CONSUMPTION AT 15m ³	A	B	C	D	E	F	G	H	I	J	K
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Decision	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2017A to 2019A Average
1 Residential Units	381,762	410,601	409,664	409,657	413,372	408,267	419,991	423,829	427,655	431,503	100.00%
2 First 15 cubic metres plus	242,623	244,994	245,931	245,038	248,574	247,864	254,367	254,272	256,567	258,876	59.99%
3 For each cubic metre between 15 and 75 cubic metres	132,194	154,726	149,951	151,569	152,660	148,325	153,709	156,158	157,567	158,985	36.84%
4 For each cubic metre over 75 cubic metres	6,945	10,881	13,782	13,050	12,138	12,078	11,914	13,399	13,520	13,641	3.16%
5 Multi-Residential Units	47,646	59,056	54,399	56,005	57,411	53,731	59,066	59,086	59,086	59,086	100.00%
6 First 15 cubic metres plus	33,044	33,037	33,491	34,387	34,086	33,161	36,157	35,900	35,900	35,900	60.76%
7 For each cubic metre between 15 and 75 cubic metres	13,542	22,565	17,837	18,894	20,861	18,641	20,175	20,278	20,278	20,278	34.32%
8 For each cubic metre over 75 cubic metres	1,060	3,454	3,071	2,724	2,464	1,930	2,734	2,908	2,908	2,908	4.92%
9 Commercial Units	48,730	52,143	47,675	49,887	56,172	45,749	50,735	52,933	52,933	52,933	100.00%
10 First 15 cubic metres plus	6,505	6,154	6,126	5,986	6,107	5,246	6,013	6,273	6,273	6,273	11.85%
11 For each cubic metre between 15 and 75 cubic metres	11,881	12,086	11,612	11,302	12,210	10,007	11,592	12,094	12,094	12,094	22.85%
12 For each cubic metre over 75 cubic metres	30,344	33,903	29,937	32,599	37,855	30,495	33,131	34,566	34,566	34,566	65.30%
13 Total Consumption	478,138	521,800	511,738	515,549	526,955	507,747	529,792	535,848	539,673	543,522	

CONSUMPTION FORECAST WITH BASE CONSUMPTION AT 12m ³	A	B	C	D	E	F	G	H	I	J	K
			2017 Actual	2018 Actual	2019 Actual	2020 Decision	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2017A to 2019A Average
14 Residential Units			409,664	409,657	413,372	N/A	419,991	423,829	427,655	431,503	100.00%
15 First 12 cubic metres plus			214,766	213,877	216,796	N/A	220,645	221,917	223,920	225,935	52.36%
16 For each cubic metre between 12 and 75 cubic metres			181,116	182,730	184,438	N/A	187,432	188,513	190,215	191,926	44.48%
17 For each cubic metre over 75 cubic metres			13,782	13,050	12,138	N/A	11,914	13,399	13,520	13,641	3.16%
18 Multi-Residential Units			54,399	56,005	57,411	N/A	59,066	59,086	59,086	59,086	100.00%
19 First 12 cubic metres plus			29,742	29,550	29,915	N/A	31,495	31,409	31,409	31,409	53.16%
20 For each cubic metre between 12 and 75 cubic metres			21,586	23,731	25,032	N/A	24,837	24,769	24,769	24,769	41.92%
21 For each cubic metre over 75 cubic metres			3,071	2,724	2,464	N/A	2,734	2,908	2,908	2,908	4.92%
22 Commercial Units			47,675	49,887	56,172	N/A	50,735	52,933	52,933	52,933	100.00%
23 First 12 cubic metres plus			5,092	5,009	5,068	N/A	5,006	5,223	5,223	5,223	9.87%
24 For each cubic metre between 12 and 75 cubic metres			12,646	12,279	13,249	N/A	12,598	13,144	13,144	13,144	24.83%
25 For each cubic metre over 75 cubic metres			29,937	32,599	37,855	N/A	33,131	34,566	34,566	34,566	65.30%
26 Total Consumption			511,738	515,549	526,955	N/A	529,792	535,848	539,673	543,522	

**OTHER REVENUE FORECAST
FINANCIAL SCHEDULE 1.2**

OTHER REVENUE GROWTH PERCENTAGE	A	B	C
	2021	2022	2023
	Forecast	Forecast	Forecast
1 BC CPI	2.0%	2.0%	2.0%
2 Availability of Service Charge rate reduction	-6.2%	0.0%	0.0%

OTHER REVENUE ACTUALS & FORECAST	A	B	C	D	E	F	G
	2018	2019	2020	2020	2021	2022	2023
	Actual	Actual	Decision	Forecast	Forecast	Forecast	Forecast
1 Late payment fees and collection charges	2,001	1,863	2,210	1,900	1,938	1,977	2,016
2 Connection and service fees	4,125	3,575	6,408	3,647	3,719	3,794	3,870
3 Miscellaneous revenue	13,476	14,248	14,630	14,532	13,638	13,638	13,638
4 Total Other Revenues	19,602	19,685	23,248	20,079	19,295	19,408	19,524

REVENUE FORECAST WITH BASE CONSUMPTION AT 15m³
FINANCIAL SCHEDULE 1.3

REVENUE REQUIREMENT AND REVENUE	A	B	C	D
	2021 Forecast \$	2022 Forecast \$	2023 Forecast \$	2021-2023 Forecast \$
1 Forecast Revenue Requirement	1,664,511	1,709,737	1,751,415	5,125,663
2 Tariff Revenue at Current Rates	1,695,243	1,708,530	1,721,890	5,125,663
3 Revenue Shortfall (Surplus) at Current Rates	(30,732)	1,207	29,525	-
4 Forecast Revenue Requirement	1,664,511	1,709,737	1,751,415	5,125,663
5 Tariff Revenue	1,695,243	1,708,530	1,721,890	5,125,663
6 Revenue Shortfall (Surplus)	(30,732)	1,207	29,525	-
7 Proposed Annual Rate Adjustments	0.00%	0.00%	0.00%	

RATE SCHEDULE	A	B	C	D	E	F	G	H
	2018 Actual \$	2019 Actual \$	2020 Decision \$	2020 Forecast \$	2021 Forecast \$	2022 Forecast \$	2023 Forecast \$	Basis of Charge
1 METERED RATES								
2 Residential - Monthly Charge								
3 Monthly Fixed Charge	47.50	46.90	46.30	46.30	46.30	46.30	46.30	Monthly flat rate charge
5 For each cubic meter between 15 and 75 cubic meters	1.98	1.95	1.93	1.93	1.93	1.93	1.93	per cubic meter
6 For each cubic meter over 75 cubic meters	1.98	1.95	1.93	1.93	1.93	1.93	1.93	per cubic meter
7 Multi-Residential - Monthly Charge per Unit								
8 Monthly Fixed Charge	43.32	42.77	42.23	42.23	42.23	42.23	42.23	Monthly flat rate charge
10 For each cubic meter between 15 and 75 cubic meters	1.98	1.95	1.93	1.93	1.93	1.93	1.93	per cubic meter
11 For each cubic meter over 75 cubic meters	1.98	1.95	1.93	1.93	1.93	1.93	1.93	per cubic meter
Commercial Units - Monthly Charge								
13 First 15 cubic meters plus	41.38	40.86	40.34	40.34	40.34	40.34	40.34	Monthly flat rate charge
14 For each cubic meter between 15 and 75 cubic meters	0.99	0.98	0.96	0.96	0.96	0.96	0.96	per cubic meter
15 For each cubic meter over 75 cubic meters	0.99	0.98	0.96	0.96	0.96	0.96	0.96	per cubic meter
14 NON-METERED RATES								
15 Residential Units	47.50	46.90	46.30	46.30	46.30	46.30	46.30	Monthly flat rate charge
16 Multi-Residential Units	43.32	42.77	42.23	42.23	42.23	42.23	42.23	Monthly flat rate charge
17 Commercial Units	41.38	40.86	40.34	40.34	40.34	40.34	40.34	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 ¹	19,000.00	19,000.00	19,000.00	21,200.00	21,600.00	22,000.00	22,500.00	
23 FIRE HYDRANT AND STANDPIPE RATES								
24 Hydrants	597.87	590.31	582.84	582.84	582.84	582.84	582.84	per hydrant, per annum
25 Standpipes	239.15	236.13	233.14	233.14	233.14	233.14	233.14	per standpipe, per annum
26 AVAILABILITY OF SERVICE CHARGE PER RENT CHARGE AGREEMENTS								
27 Annual Charge	398.99	393.94	388.96	388.96	388.92	388.92	388.92	70% of Res. Min Base

¹ 2018-2020 Decision Per Order No. 2440, CIAC charge is \$19,000 effective September 1, 2015

2020-2023 Forecast Per Application for Adjustment to Contribution in Aid of Future Construction Charge submitted to the Comptroller of Water Rights on June 23, 2020

REVENUE FORECAST WITH BASE CONSUMPTION AT 12m3
FINANCIAL SCHEDULE 1.4

REVENUE REQUIREMENT AND REVENUE		A	B	C	D
		2021 Forecast \$	2022 Forecast \$	2023 Forecast \$	2021-2023 Forecast \$
1 Forecast Revenue Requirement	S. 2-8	1,664,511	1,709,737	1,751,415	5,125,663
2 Tariff Revenue at Current Rates		1,695,243	1,708,530	1,721,890	5,125,663
3 Revenue Shortfall (Surplus) at Current Rates		(30,732)	1,207	29,525	-
4 Forecast Revenue Requirement		1,664,511	1,709,737	1,751,415	5,125,663
5 Tariff Revenue		1,695,243	1,708,530	1,721,890	5,125,663
6 Revenue Shortfall (Surplus)		(30,732)	1,207	29,525	-
7 Proposed Annual Rate Adjustments		0.00%	0.00%	0.00%	

RATE SCHEDULE	A	B	C	D	E	F	G	H
	2018 Actual \$	2019 Actual \$	2020 Decision \$	2020 Forecast \$	2021 Forecast \$	2022 Forecast \$	2023 Forecast \$	Basis of Charge
1 METERED RATES								
2 Residential - Monthly Charge								
3 Monthly Fixed Charge	47.50	46.90	46.30	46.30	43.45	43.45	43.45	Monthly flat rate charge
5 For each cubic meter between 12 and 75 cubic meters	1.98	1.95	1.93	1.93	1.93	1.93	1.93	per cubic meter
6 For each cubic meter over 75 cubic meters	1.98	1.95	1.93	1.93	1.93	1.93	1.93	per cubic meter
7 Multi-Residential - Monthly Charge per Unit								
8 Monthly Fixed Charge	43.32	42.77	42.23	42.23	39.53	39.53	39.53	Monthly flat rate charge
10 For each cubic meter between 12 and 75 cubic meters	1.98	1.95	1.93	1.93	1.93	1.93	1.93	per cubic meter
11 For each cubic meter over 75 cubic meters	1.98	1.95	1.93	1.93	1.93	1.93	1.93	per cubic meter
Commercial Units - Monthly Charge								
13 First 12 cubic meters plus	41.38	40.86	40.34	40.34	38.39	38.39	38.39	Monthly flat rate charge
14 For each cubic meter between 12 and 75 cubic meters	0.99	0.98	0.96	0.96	0.96	0.96	0.96	per cubic meter
15 For each cubic meter over 75 cubic meters	0.99	0.98	0.96	0.96	0.96	0.96	0.96	per cubic meter
14 NON-METERED RATES								
15 Residential Units	47.50	46.90	46.30	46.30	46.30	46.30	46.30	Monthly flat rate charge
16 Multi-Residential Units	43.32	42.77	42.23	42.23	42.23	42.23	42.23	Monthly flat rate charge
17 Commercial Units	41.38	40.86	40.34	40.34	38.39	38.39	38.39	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 ¹	19,000.00	19,000.00	19,000.00	21,200.00	21,600.00	22,000.00	22,500.00	
23 FIRE HYDRANT AND STANDPIPE RATES								
24 Hydrants	597.87	590.31	582.84	582.84	582.84	582.84	582.84	per hydrant, per annum
25 Standpipes	239.15	236.13	233.14	233.14	233.14	233.14	233.14	per standpipe, per annum
26 AVAILABILITY OF SERVICE CHARGE PER RENT CHARGE AGREEMENTS								
27 Annual Charge	398.99	393.94	388.96	388.96	365.01	365.01	365.01	70% of Res. Min Base

¹ 2018-2020 Decision Per Order No. 2440, CIAC charge is \$19,000 effective September 1, 2015

2020-2023 Forecast Per Application for Adjustment to Contribution in Aid of Future Construction Charge submitted to the Comptroller of Water Rights on June 23, 2020

**FORECAST PARAMETERS
FINANCIAL SCHEDULE 2.1**

FORECAST PARAMETERS	A	B	C	D	E
	2020 Decision	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
1 Escalation factors					
2 BC CPI (annual) ¹	2.00%	2.10%	2.00%	2.00%	2.00%
3 Hydro Cost Escalator ²	3.00%	1.76%	0.50%	0.50%	0.50%
4 Construction - Implicit Price Deflator	2.30%	1.75%	1.20%	1.20%	1.20%
5 Wage & Salary Escalation Factor (annual) ⁴	2.60%	3.30%	2.60%	2.60%	2.60%
6 Deemed Debt Ratio	60.00%	60.00%	60.00%	60.00%	60.00%
7 Cost of Capital					
8 Average Cost of Debt	5.36%	5.26%	5.26%	5.22%	5.19%
9 Cost of new intercompany debt ⁵	4.87%	3.58%	3.79%	3.79%	3.79%
10 Cost of Equity	9.75%	7.64%	9.75%	9.75%	9.75%

References

¹ BC Ministry of Finance Budget and Fiscal Plan 2020/21 – 2022/23, page 87

² BC Hydro F2020 to F2021 Revenue Requirement Application, page 1

³ BC Ministry of Finance Budget and Fiscal Plan 2020/21 – 2022/23, page 87

The Conference Board of Canada February 21, 2020

⁴ The Conference Board of Canada February 21, 2020

⁵ EPCOR Treasury Department May 7, 2020

OPERATING COSTS
FINANCIAL SCHEDULE 2.2

OPERATING COSTS	A	B	C	D	E	F	G
	2018	2019	2020	2020	2021	2022	2023
	Actual \$	Actual \$	Decision \$	Forecast \$	Forecast \$	Forecast \$	Forecast \$
1 Salaries & Benefits	495,175	498,334	542,128	567,461	583,286	598,452	614,011
2 Salaries	292,648	301,541	425,281	297,905	305,161	313,095	321,236
3 Benefits	65,133	69,125	100,531	75,264	78,575	80,618	82,714
4 Salary transfers	137,394	127,667	16,316	194,292	199,550	204,739	210,062
5 Power & Other Utilities	60,854	67,950	92,312	70,310	75,000	75,375	75,752
6 Chemicals	36,311	31,124	44,945	32,000	32,000	32,640	33,293
7 Operations	192,172	223,361	212,250	192,622	233,703	238,377	243,145
8 BCUC D&O 2519, page 10			(20,000)				
9 Contractors and consultants	39,076	68,012	59,602	47,654	81,221	82,846	84,503
10 Travel	27,388	17,940	24,025	23,559	18,351	18,718	19,092
11 Rent	29,842	30,602	32,086	31,289	32,800	33,456	34,125
12 Telecommunications	19,816	19,248	25,369	26,005	21,000	21,420	21,848
13 Insurance	19,520	13,589	29,275	10,872	11,664	11,897	12,135
14 Vehicle costs	11,282	14,021	10,770	10,560	14,700	14,994	15,294
15 Materials and supplies	15,562	37,647	24,907	22,381	32,800	33,456	34,125
16 Advertising	1,295	2,203	4,249	2,083	2,199	2,243	2,288
17 Office	19,278	18,142	20,463	19,111	20,272	20,677	21,091
18 Other	16,962	8,589	8,278	6,264	6,038	6,159	6,282
19 Capital overhead	(7,850)	(6,633)	(6,774)	(7,156)	(7,342)	(7,489)	(7,639)
20 Property Taxes	40,289	40,153	43,510	42,556	44,711	45,605	46,517
21 Intercorporate Service Charges	186,410	191,745	192,200	192,200	160,536	162,704	166,514
22 Total Operating Costs	1,011,210	1,052,667	1,127,344	1,097,149	1,129,236	1,153,153	1,179,232

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

INTER-CORPORATE SERVICE CHARGES	A Basis of Allocation	B			C			D			E			F			D			H			I			J		
		2021									2022									2023								
		EWSI Cost	% Allocated to EWVI	Forecast \$	EWSI Cost	% Allocated to EWVI	Forecast \$	EWSI Cost	% Allocated to EWVI	Forecast \$	EWSI Cost	% Allocated to EWVI	Forecast \$	EWSI Cost	% Allocated to EWVI	Forecast \$	EWSI Cost	% Allocated to EWVI	Forecast \$	EWSI Cost	% Allocated to EWVI	Forecast \$	EWSI Cost	% Allocated to EWVI	Forecast \$			
1 EUI Corporate Services		15,376,694	0.47%	72,999	15,783,293	0.47%	74,521	16,098,959	0.47%	76,342																		
2 Executive	Composite / Causation	764,540	0.44%	3,349	782,229	0.44%	3,427	797,874	0.44%	3,495																		
3 Board	Composite	429,039	0.43%	1,841	430,166	0.43%	1,846	438,769	0.43%	1,882																		
4 Corporate Finance	Composite / Causation	984,159	0.72%	7,065	944,309	0.72%	6,517	963,195	0.72%	6,915																		
5 Treasury	Composite / Causation	672,634	0.38%	2,556	637,105	0.38%	2,395	649,847	0.38%	2,469																		
6 Risk Assurance and Advisory Services	Composite / Causation	663,831	0.42%	2,775	667,143	0.42%	2,787	680,485	0.42%	2,845																		
7 Human Resources	Causation	2,926,931	0.48%	14,021	3,001,256	0.48%	14,377	3,061,281	0.48%	14,665																		
8 Information Services	Causation	2,760,477	0.51%	13,975	2,928,604	0.51%	14,835	2,987,176	0.51%	15,122																		
9 Public and Government Affairs	Composite / Causation	1,830,854	0.43%	7,855	1,868,493	0.43%	8,016	1,905,863	0.43%	8,177																		
10 Legal	Composite	570,508	0.43%	2,448	591,029	0.43%	2,536	602,849	0.43%	2,586																		
11 Health, Safety & Environment Services	Causation	271,987	0.48%	1,303	279,824	0.48%	1,340	285,420	0.48%	1,367																		
12 Supply Chain Management	Composite / Causation	1,953,378	0.43%	8,433	2,054,290	0.43%	8,869	2,095,375	0.43%	9,047																		
13 At-Risk Compensation	Composite / Causation	1,548,355	0.48%	7,378	1,598,847	0.48%	7,576	1,630,824	0.48%	7,771																		
14 EWSI Shared Services		14,991,960	0.44%	66,594	15,387,224	0.44%	68,344	15,694,969	0.44%	69,711																		
15 SVP	Composite	1,239,803	0.43%	5,319	1,250,092	0.43%	5,363	1,275,094	0.43%	5,470																		
16 Controller	Composite	1,943,985	0.43%	8,340	1,912,868	0.43%	8,207	1,951,125	0.43%	8,371																		
17 Business Process Management	Causation	-	0.00%	-	-	0.00%	-	-	0.00%	-																		
18 Regulatory	Causation	1,333,612	0.45%	5,958	1,251,562	0.45%	5,591	1,276,593	0.45%	5,703																		
19 Health, Safety & Environment	Causation	1,400,814	0.48%	6,710	1,421,317	0.48%	6,809	1,449,743	0.48%	6,945																		
20 Supply Chain Management	Composite / Causation	1,212,864	0.43%	5,245	1,241,304	0.43%	5,368	1,266,130	0.43%	5,475																		
21 Operations Communications	Composite	1,109,139	0.43%	4,758	1,145,185	0.43%	4,913	1,168,088	0.43%	5,011																		
22 Human Resources	Causation	439,102	0.48%	2,103	459,718	0.48%	2,202	468,913	0.48%	2,246																		
23 IT Direct Corporate Charges	Causation	3,595,213	0.43%	15,554	3,869,703	0.43%	16,742	3,947,097	0.43%	17,077																		
24 Technical Training	Causation	1,544,935	0.48%	7,401	1,599,743	0.48%	7,663	1,631,738	0.48%	7,817																		
25 At Risk Compensation	Composite / Causation	1,172,494	0.44%	5,206	1,235,733	0.44%	5,486	1,260,448	0.44%	5,596																		
26 EUI Asset Usage Fees		6,128,819	0.34%	20,942	5,863,048	0.34%	19,839	5,980,309	0.34%	20,461																		
27 Disaster Recovery Leasehold	AUF - Composite	46,109	0.43%	198	32,754	0.43%	141	33,410	0.43%	143																		
28 Equipment - EPCOR Tower	AUF - Composite	15,911	0.43%	68	5,772	0.43%	25	5,888	0.43%	25																		
29 Furniture and Fixtures	AUF - Composite	115,720	0.43%	496	112,514	0.43%	483	114,764	0.43%	492																		
30 HR System	AUF - Headcount	88,080	0.48%	422	74,626	0.48%	357	76,119	0.48%	365																		
31 I/S Capital - Corporate	AUF - Composite	5,032,263	0.31%	15,524	4,811,325	0.31%	14,706	4,907,552	0.31%	15,139																		
32 Leasehold Improvement - EPCOR Tower	AUF - Composite	222,310	0.43%	954	219,092	0.43%	940	223,473	0.43%	959																		
33 Oracle	AUF - Composite	608,425	0.54%	3,280	606,965	0.54%	3,188	619,104	0.54%	3,338																		
34 Vehicles	AUF - Composite	0	0.43%	0	0	0.43%	0	0	0.43%	0																		
35 Total Inter-Corporate Service Charges		36,497,474	0.44%	160,536	37,033,565	0.44%	162,704	37,774,236	0.44%	166,514																		

**CAPITAL EXPENDITURES
FINANCIAL SCHEDULE 2.4**

Project Name	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Funding	2017 Decision \$	2017 Actual \$	2018 Decision \$	2018 Actual \$	2019 Decision \$	2019 Actual \$	2020 Decision \$	2020 Forecast \$	2021 Forecast \$	2022 Forecast \$	2023 Forecast \$	2018D to 2020D \$	2018A to 2018F \$	2021F to 2023F \$
1 Capital Expenditures															
2 Existing Wells - Well Rehabilitation (Springhill, Well ID RWs1)	Partially Contributed - 29%		17,089										-	-	-
3 Existing Wells - Well Rehabilitation Program (Overhauls)	Rate Base		53,571	30,000		30,690	25,096	31,396		19,318	19,799	20,729	92,086	25,096	59,845
4 New Wells to Support Growth (Well IDs TWs1, TWn1)	Fully Contributed		124,508	290,000	272,763		27,110		2,664				290,000	302,538	-
5 New Well to Support Growth (Well ID ACs1)	Partially Contributed - 29%		157,792	224,000	229,879		(3,677)						224,000	226,202	-
6 Decommissioning Existing Well - Springhill and Oceanside	Rate Base					35,805	10,666						35,805	10,666	-
7 Well Licensing as per Water Sustainability Act(ACs1, TWn1, RWn2, RWs1)	Rate Base			20,000		20,460	22,171						40,460	22,171	-
8 Standby Generator - Oceanside #2 (RWn2)	Rate Base			75,000			29,586						75,000	29,586	-
22 Portable Diesel Power Generator (ACs1 & RWN2 Water Wells)	Rate Base								37,630				-	37,630	-
9 Drew Road Pump Station Upgrade	Partially Contributed - 9%		116,082	51,000	18,564								51,000	18,564	-
10 Church Road Reservoir Upgrades	Rate Base	158,547	109,481										-	(236)	-
11 Printer Replacement	Rate Base			15,000									15,000	-	-
12 System Balancing Storage Control	Rate Base		1,829										-	-	-
13 Billing System Upgrade	Rate Base									86,553			-	-	86,553
14 Drew Road Complex Flow Meter Upgrade	Rate Base										31,575		-	-	31,575
15 Booster Pump Station	Partially Contributed - 25%										483,288		-	-	483,288
16 Pump House Decommissioning	Rate Base										15,362		-	-	15,362
17 Bulk Water Connection to RDN	Fully Contributed									349,140			-	-	349,140
18 Single Meter Service Connections (contributed)	Fully Contributed	5,613	1,859	5,800	1,200	5,933	4,434	6,070	18,700	22,521	24,846	26,222	17,803	24,334	73,589
19 Subdivision – Multi-meter Installations (contributed)	Fully Contributed	40,068	760	40,000	3,230	40,920	17,621	41,861	54,947	25,320	27,679	27,155	122,781	75,799	80,153
20 Meter Replacement Program	Rate Base	72,067	45,141	45,000	37,005	46,035	32,988	47,094	39,305	30,056	30,072		138,129	109,297	60,128
21 Hydrant Replacement Program	Rate Base	40,745	10,386	60,000	54,378	61,380	53,795	62,792	67,650	35,704	34,321	39,903	184,172	175,823	109,927
23 Total		317,040	638,498	855,800	616,784	241,223	219,790	189,212	220,896	568,611	666,942	114,008	1,286,236	1,057,470	1,349,560
24 Contributions															
25 Existing Wells - Well Rehabilitation (Springhill, Well ID RWs1)	Partially Contributed - 29%		(4,956)										-	-	-
26 New Wells to Support Growth (Well IDs TWs1, TWn1)	Fully Contributed			(1,609,518)	(1,592,281)		(27,110)						(1,609,518)	(1,619,391)	-
27 New Well to Support Growth (Well ID ACs1)	Partially Contributed - 29%			(332,287)	(333,992)								(332,287)	(333,992)	-
28 Drew Road Pump Station Upgrade	Partially Contributed - 9%			(16,406)	(13,487)								(16,406)	(13,487)	-
31 Booster Pump Station	Partially Contributed - 25%										(120,822)	-	-	-	(120,822)
32 Bulk Water Connection to RDN	Fully Contributed									(349,140)			-	-	(349,140)
29 Single Meter Service Connections	Fully Contributed	(5,613)	(8,495)	(5,800)	(3,593)	(5,933)	(4,075)	(6,070)	(19,010)	(22,521)	(24,846)	(26,222)	(17,803)	(26,679)	(73,589)
30 Subdivision – Multi-meter Installations	Fully Contributed	(40,068)	(5,056)	(40,000)	(5,703)	(40,920)	(20,851)	(41,861)	(54,947)	(25,320)	(27,679)	(27,155)	(122,781)	(81,502)	(80,153)
33 Total		(45,681)	(18,506)	(2,004,011)	(1,949,057)	(46,853)	(52,036)	(47,931)	(73,957)	(396,980)	(173,347)	(53,376)	(2,098,795)	(2,075,050)	(623,704)
34 Capital Expenditures, net of Contributions		271,359	619,992	(1,148,211)	(1,332,272)	194,370	167,754	141,281	146,938	171,631	493,594	60,631	(812,560)	(1,017,580)	725,857

CAPITAL ASSET CONTINUITY SCHEDULE
FINANCIAL SCHEDULE 2.5

		Year ended December 31, 2017 - Actual													
CAPITAL ASSET CONTINUITY SCHEDULE		Property, Plant and Equipment (PP&E), at cost						Accumulated Depreciation (A/D)						Net Book Value	
		A	B	C	D	E	F	G	H	I	J	K	L	M	N
		Op Bal	Capex	Additions	Retirements	Transfers & Adj	CI Bal	Rate	Op Bal	Transfers & Adjs	Expense	Retirement	CI Bal	Op Bal	CI Bal
1	Source of Supply	3,689,929	-	99,129	-	-	3,789,058		250,033	-	84,709	-	334,742	3,439,896	3,454,316
2	Wells & Springs	54,616	-	-	-	-	54,616	2.50%	6,895	-	1,425	-	8,320	47,721	46,297
3	Wells & Springs	2,529,945	-	99,129	-	-	2,629,075	2.50%	147,184	-	64,697	-	211,881	2,382,762	2,417,193
4	Structures & Improvements	1,105,367	-	-	-	-	1,105,367	1.67%	95,954	-	18,587	-	114,541	1,009,413	990,826
5	Water Treatment Plant	1,418,184	-	-	-	-	1,418,184		282,293	-	50,683	-	332,976	1,135,892	1,085,209
6	Filter and Chemical Systems	1,399,402	-	-	-	-	1,399,402	3.33%	282,058	-	50,213	-	332,271	1,117,344	1,067,130
7	Equipment	18,783	-	-	-	-	18,783	2.50%	235	-	470	-	704	18,548	18,078
8	Pumping Plant	3,380	-	109,469	-	-	112,850		795	-	2,341	-	3,137	2,585	109,713
9	Electric Pumping Equipment	3,380	-	109,469	-	-	112,850	4.00%	795	-	2,341	-	3,137	2,585	109,713
10	General Plant	1,012,585	-	-	-	-	1,012,585		492,406	-	48,280	-	540,686	520,179	471,899
11	Fencing & Gates	7,685	-	-	-	-	7,685	10.00%	7,301	-	384	-	7,685	384	-
12	Computer Hardware (SCADA)	482,590	-	-	-	-	482,590	10.00%	411,908	-	27,057	-	438,965	70,682	43,625
13	Computer Hardware	10,122	-	-	-	-	10,122	20.00%	5,142	-	2,111	-	7,253	4,981	2,869
14	Structures & Improvements	453,287	-	-	-	-	453,287	2.00%	38,292	-	9,031	-	47,322	414,995	405,964
15	Transportation & Equipment	58,900	-	-	-	-	58,900	14.29%	29,763	-	9,697	-	39,460	29,137	19,440
16	Transmission & Distribution Plant	3,048,151	-	69,051	-	-	3,117,203		268,071	-	72,513	-	340,584	2,780,081	2,776,619
17	Structures & Improvements	124,228	-	-	-	-	124,228	2.00%	6,710	-	2,975	-	9,685	117,518	114,543
18	Mains	2,423,110	-	-	-	-	2,423,110	1.67%	190,679	-	43,612	-	234,292	2,232,430	2,188,818
19	Meters	368,732	-	56,506	-	-	425,238	5.00%	61,334	-	22,006	-	83,339	307,399	341,899
20	Meters	56,859	-	-	-	-	56,859	4.00%	7,960	-	2,274	-	10,235	48,899	46,625
21	Hydrants	74,212	-	10,386	-	-	84,598	2.00%	1,371	-	1,588	-	2,959	72,841	81,639
22	Services	1,010	-	2,160	-	-	3,170	2.00%	16	-	57	-	74	994	3,096
23	Software	117,636	-	1,829	-	-	119,465		66,275	-	21,329	-	87,604	51,361	31,861
24	Software	92,912	-	-	-	-	92,912	20.00%	65,038	-	18,582	-	83,621	27,874	9,291
25	Software - SCADA	24,724	-	1,829	-	-	26,553	10.00%	1,236	-	2,747	-	3,983	23,488	22,570
26	Sub-Total	9,289,866	-	279,479	-	-	9,569,345		1,359,872	-	279,855	-	1,639,727	7,929,993	7,929,618
27	Land & Land Rights	340,584	-	-	-	-	340,584		-	-	-	-	-	340,584	340,584
28	Land & Land Rights	340,584	-	-	-	-	340,584		-	-	-	-	-	340,584	340,584
29	Total PP&E	9,630,450	-	279,479	-	-	9,909,929		1,359,872	-	279,855	-	1,639,727	8,270,577	8,270,202
30	Construction Work in Progress (CWIP)	2,013,608	619,992	(261,310)	-	-	2,372,289							2,013,608	2,372,289
31	Contributions in Aid of Construction (CIAC)	(4,283,848)	-	(18,169)	-	-	(4,302,017)		(432,907)	-	(126,569)	-	(559,476)	(3,850,941)	(3,742,541)
32	PP&E Net of CIAC	7,360,210	619,992	-	-	-	7,980,201		926,965	-	153,286	-	1,080,251	6,433,244	6,899,950

CAPITAL ASSET CONTINUITY SCHEDULE
FINANCIAL SCHEDULE 2.5

		Year ended December 31, 2018 - Actual													
CAPITAL ASSET CONTINUITY SCHEDULE		Property, Plant and Equipment (PP&E), at cost						Accumulated Depreciation (A/D)						Net Book Value	
		A	B	C	D	E	F	G	H	I	J	K	L	M	N
		Op Bal	Capex	Additions	Retirements	Transfers & Adjs	Cl Bal	Rate	Op Bal	Transfers & Adjs	Expense	Retirements	Cl Bal	Op Bal	Cl Bal
1	Source of Supply	3,789,058	-	2,743,978	-	-	6,533,036		334,742	-	120,248	-	454,990	3,454,316	6,078,047
2	Wells & Springs	54,616	-	-	-	-	54,616	2.50%	8,320	-	1,425	-	9,744	46,297	44,872
3	Wells & Springs	2,629,075	-	2,743,978	-	-	5,373,053	2.50%	211,881	-	100,236	-	312,117	2,417,193	5,060,936
4	Structures & Improvements	1,105,367	-	-	-	-	1,105,367	1.67%	114,541	-	18,587	-	133,128	990,826	972,239
5	Water Treatment Plant	1,418,184	-	-	-	-	1,418,184		332,976	-	50,683	-	383,658	1,085,209	1,034,526
6	Filter and Chemical Systems	1,399,402	-	-	-	-	1,399,402	3.33%	332,271	-	50,213	-	382,485	1,067,130	1,016,917
7	Equipment	18,783	-	-	-	-	18,783	2.50%	704	-	470	-	1,174	18,078	17,609
8	Pumping Plant	112,850	-	149,618	-	-	262,468		3,137	-	6,207	-	9,344	109,713	253,124
9	Electric Pumping Equipment	112,850	-	149,618	-	-	262,468	4.00%	3,137	-	6,207	-	9,344	109,713	253,124
10	General Plant	1,012,585	-	-	-	-	1,012,585		540,686	-	35,568	-	576,254	471,899	436,331
11	Fencing & Gates	7,685	-	-	-	-	7,685	10.00%	7,685	-	-	-	7,685	-	-
12	Computer Hardware (SCADA)	482,590	-	-	-	-	482,590	10.00%	438,965	-	15,331	-	454,296	43,625	28,294
13	Computer Hardware	10,122	-	-	-	-	10,122	20.00%	7,253	-	1,509	-	8,762	2,869	1,360
14	Structures & Improvements	453,287	-	-	-	-	453,287	2.00%	47,322	-	9,031	-	56,353	405,964	396,933
15	Transportation & Equipment	58,900	-	-	-	-	58,900	14.29%	39,460	-	9,697	-	49,157	19,440	9,743
16	Transmission & Distribution Plant	3,117,203	-	95,813	-	-	3,213,016		340,584	-	75,418	-	416,001	2,776,619	2,797,015
17	Structures & Improvements	124,228	-	-	-	-	124,228	2.00%	9,685	-	2,975	-	12,661	114,543	111,568
18	Mains	2,423,110	-	-	-	-	2,423,110	1.67%	234,292	-	43,612	-	277,904	2,188,818	2,145,206
19	Meters	425,238	-	37,761	-	-	462,999	5.00%	83,339	-	24,261	-	107,600	341,899	355,399
20	Meters	56,859	-	-	-	-	56,859	4.00%	10,235	-	2,274	-	12,509	46,625	44,350
21	Hydrants	84,598	-	54,378	-	-	138,976	2.00%	2,959	-	2,203	-	5,163	81,639	133,813
22	Services	3,170	-	3,674	-	-	6,844	2.00%	74	-	92	-	165	3,096	6,679
23	Software	119,465	-	-	-	-	119,465		87,604	-	11,947	-	99,550	31,861	19,915
24	Software	92,912	-	-	-	-	92,912	20.00%	83,621	-	9,291	-	92,912	9,291	-
25	Software - SCADA	26,553	-	-	-	-	26,553	10.00%	3,983	-	2,655	-	6,638	22,570	19,915
26	Sub-Total	9,569,345	-	2,989,410	-	-	12,558,755		1,639,727	-	300,070	-	1,939,797	7,929,618	10,618,958
27	Land & Land Rights	340,584	-	-	-	-	340,584		-	-	-	-	-	340,584	340,584
28	Land & Land Rights	340,584	-	-	-	-	340,584		-	-	-	-	-	340,584	340,584
29	Total PP&E	9,909,929	-	2,989,410	-	-	12,899,339		1,639,727	-	300,070	-	1,939,797	8,270,202	10,959,542
30	Construction Work in Progress (CWIP)	2,372,289	(1,332,272)	(1,040,326)	-	-	(309)							2,372,289	(309)
31	Contributions in Aid of Construction (CIAC)	(4,302,017)	-	(1,949,085)	-	-	(6,251,102)		(559,476)	-	(129,835)	-	(689,311)	(3,742,541)	(5,561,790)
32	PP&E Net of CIAC	7,980,201	(1,332,272)	(1)	-	-	6,647,928		1,080,251	-	170,235	-	1,250,486	6,899,950	5,397,443

CAPITAL ASSET CONTINUITY SCHEDULE
FINANCIAL SCHEDULE 2.5

		Year ended December 31, 2019 - Actual													
CAPITAL ASSET CONTINUITY SCHEDULE		Property, Plant and Equipment (PP&E), at cost						Accumulated Depreciation (A/D)						Net Book Value	
		A	B	C	D	E	F	G	H	I	J	K	L	M	N
		Op Bal	Capex	Additions	Retirements	Transfers & Adjs	CI Bal	Rate	Op Bal	Transfers & Adjs	Expense	Retirements	CI Bal	Op Bal	CI Bal
1	Source of Supply	6,533,036	-	81,367	-	-	6,614,403		454,990	-	155,473	-	610,462	6,078,047	6,003,941
2	Wells & Springs	54,616	-	-	-	-	54,616	2.50%	9,744	-	1,425	-	11,169	44,872	43,448
3	Wells & Springs	5,373,053	-	81,367	-	-	5,454,420	2.50%	312,117	-	135,461	-	447,578	5,060,936	5,006,842
4	Structures & Improvements	1,105,367	-	-	-	-	1,105,367	1.67%	133,128	-	18,587	-	151,715	972,239	953,652
5	Water Treatment Plant	1,418,184	-	-	-	-	1,418,184		383,658	-	50,683	-	434,341	1,034,526	983,843
6	Filter and Chemical Systems	1,399,402	-	-	-	-	1,399,402	3.33%	382,485	-	50,213	-	432,698	1,016,917	966,704
7	Equipment	18,783	-	-	-	-	18,783	2.50%	1,174	-	470	-	1,643	17,609	17,139
8	Pumping Plant	262,468	-	-	-	-	262,468		9,344	-	7,902	-	17,246	253,124	245,222
9	Electric Pumping Equipment	262,468	-	-	-	-	262,468	4.00%	9,344	-	7,902	-	17,246	253,124	245,222
10	General Plant	1,012,585	-	29,586	-	-	1,042,171		576,254	-	20,156	-	596,410	436,331	445,761
11	Fencing & Gates	7,685	-	-	-	-	7,685	10.00%	7,685	-	-	-	7,685	-	-
12	Computer Hardware (SCADA)	482,590	-	-	-	-	482,590	10.00%	454,296	-	3,773	-	458,069	28,294	24,521
13	Computer Hardware	10,122	-	-	-	-	10,122	20.00%	8,762	-	907	-	9,669	1,360	453
14	Structures & Improvements	453,287	-	29,586	-	-	482,873	2.00%	56,353	-	9,453	-	65,807	396,933	417,066
15	Transportation & Equipment	58,900	-	-	-	-	58,900	14.29%	49,157	-	6,023	-	55,180	9,743	3,720
16	Transmission & Distribution Plant	3,213,016	-	107,988	-	-	3,321,004		416,001	-	78,103	-	494,105	2,797,015	2,826,899
17	Structures & Improvements	124,228	-	-	-	-	124,228	2.00%	12,661	-	2,975	-	15,636	111,568	108,593
18	Mains	2,423,110	-	-	-	-	2,423,110	1.67%	277,904	-	43,612	-	321,516	2,145,206	2,101,593
19	Meters	462,999	-	35,903	-	-	498,902	5.00%	107,600	-	25,811	-	133,411	355,399	365,491
20	Meters	56,859	-	-	-	-	56,859	4.00%	12,509	-	2,274	-	14,783	44,350	42,076
21	Hydrants	138,976	-	52,944	-	-	191,920	2.00%	5,163	-	3,163	-	8,326	133,813	183,594
22	Services	6,844	-	19,141	-	-	25,985	2.00%	165	-	267	-	432	6,679	25,552
23	Software	119,465	-	-	-	-	119,465		99,550	-	2,655	-	102,206	19,915	17,260
24	Software	92,912	-	-	-	-	92,912	20.00%	92,912	-	-	-	92,912	-	-
25	Software - SCADA	26,553	-	-	-	-	26,553	10.00%	6,638	-	2,655	-	9,293	19,915	17,260
26	Sub-Total	12,558,755	-	218,941	-	-	12,777,696		1,939,797	-	314,973	-	2,254,770	10,618,958	10,522,926
27	Land & Land Rights	340,584	-	-	-	-	340,584		-	-	-	-	-	340,584	340,584
28	Land & Land Rights	340,584	-	-	-	-	340,584		-	-	-	-	-	340,584	340,584
29	Total PP&E	12,899,339	-	218,941	-	-	13,118,280		1,939,797	-	314,973	-	2,254,770	10,959,542	10,863,510
30	Construction Work in Progress (CWIP)	(309)	167,754	(166,595)	-	-	850							(309)	850
31	Contributions in Aid of Construction (CIAC)	(6,251,102)	-	(52,346)	-	-	(6,303,448)		(689,311)	-	(156,051)	-	(845,362)	(5,561,790)	(5,458,086)
32	PP&E Net of CIAC	6,647,928	167,754	-	-	-	6,815,682		1,250,486	-	158,922	-	1,409,408	5,397,443	5,406,275

CAPITAL ASSET CONTINUITY SCHEDULE
FINANCIAL SCHEDULE 2.5

		Year ended December 31, 2020 - Forecast													
CAPITAL ASSET CONTINUITY SCHEDULE		Property, Plant and Equipment (PP&E), at cost						Accumulated Depreciation (A/D)						Net Book Value	
		A	B	C	D	E	F	G	H	I	J	K	L	M	N
		Op Bal	Capex	Additions	Retirements	Transfers & Adjs	CI Bal	Rate	Op Bal	Transfers & Adjs	Expense	Retirements	CI Bal	Op Bal	CI Bal
1	Source of Supply	6,614,403	-	2,664	-	-	6,617,068		610,462	-	156,454	-	766,916	6,003,941	5,850,152
2	Wells & Springs	54,616	-	-	-	-	54,616	2.50%	11,169	-	1,425	-	12,593	43,448	42,023
3	Wells & Springs	5,454,420	-	2,664	-	-	5,457,084	2.50%	447,578	-	136,492	-	584,070	5,006,842	4,873,014
4	Structures & Improvements	1,105,367	-	-	-	-	1,105,367	1.67%	151,715	-	18,538	-	170,253	953,652	935,114
5	Water Treatment Plant	1,418,184	-	-	-	-	1,418,184		434,341	-	50,683	-	485,024	983,843	933,160
6	Filter and Chemical Systems	1,399,402	-	-	-	-	1,399,402	3.33%	432,698	-	50,213	-	482,911	966,704	916,490
7	Equipment	18,783	-	-	-	-	18,783	2.50%	1,643	-	470	-	2,113	17,139	16,670
8	Pumping Plant	262,468	-	-	-	-	262,468		17,246	-	7,886	-	25,132	245,222	237,336
9	Electric Pumping Equipment	262,468	-	-	-	-	262,468	4.00%	17,246	-	7,886	-	25,132	245,222	237,336
10	General Plant	1,042,171	-	37,630	-	-	1,079,800		596,410	-	17,392	-	613,802	445,761	465,998
11	Fencing & Gates	7,685	-	-	-	-	7,685	10.00%	7,685	-	-	-	7,685	-	-
12	Computer Hardware (SCADA)	482,590	-	-	-	-	482,590	10.00%	458,069	-	3,773	-	461,842	24,521	20,749
13	Computer Hardware	10,122	-	-	-	-	10,122	20.00%	9,669	-	453	-	10,122	453	-
14	Structures & Improvements	482,873	-	37,630	-	-	520,502	2.00%	65,807	-	10,864	-	76,670	417,066	443,832
15	Transportation & Equipment	58,900	-	-	-	-	58,900	14.29%	55,180	-	2,302	-	57,482	3,720	1,418
16	Transmission & Distribution Plant	3,321,004	-	181,452	-	-	3,502,456		494,105	-	82,189	-	576,294	2,826,899	2,926,163
17	Structures & Improvements	124,228	-	-	-	-	124,228	2.00%	15,636	-	2,975	-	18,611	108,593	105,617
18	Mains	2,423,110	-	-	-	-	2,423,110	1.67%	321,516	-	43,604	-	365,120	2,101,593	2,057,989
19	Meters	498,902	-	94,252	-	-	593,154	5.00%	133,411	-	28,466	-	161,877	365,491	431,277
20	Meters	56,859	-	-	-	-	56,859	4.00%	14,783	-	2,274	-	17,058	42,076	39,802
21	Hydrants	191,920	-	68,500	-	-	260,420	2.00%	8,326	-	4,268	-	12,594	183,594	247,826
22	Services	25,985	-	18,700	-	-	44,685	2.00%	432	-	601	-	1,034	25,552	43,651
23	Software	119,465	-	-	-	-	119,465		102,206	-	2,655	-	104,861	17,260	14,604
24	Software	92,912	-	-	-	-	92,912	20.00%	92,912	-	-	-	92,912	-	-
25	Software - SCADA	26,553	-	-	-	-	26,553	10.00%	9,293	-	2,655	-	11,949	17,260	14,604
26	Sub-Total	12,777,696	-	221,746	-	-	12,999,442		2,254,770	-	317,258	-	2,572,028	10,522,926	10,427,413
27	Land & Land Rights	340,584	-	-	-	-	340,584		-	-	-	-	-	340,584	340,584
28	Land & Land Rights	340,584	-	-	-	-	340,584		-	-	-	-	-	340,584	340,584
29	Total PP&E	13,118,280	-	221,746	-	-	13,340,026		2,254,770	-	317,258	-	2,572,028	10,863,510	10,767,997
30	Construction Work in Progress (CWIP)	850	146,938	(147,788)	-	-	-		-	-	-	-	-	850	-
31	Contributions in Aid of Construction (CIAC)	(6,303,448)	-	(73,957)	-	4,956	(6,372,449)		(845,362)	310	(157,800)	-	(1,002,853)	(5,458,086)	(5,369,597)
32	PP&E Net of CIAC	6,815,682	146,938	-	-	4,956	6,967,576		1,409,408	310	159,458	-	1,569,176	5,406,275	5,398,401

CAPITAL ASSET CONTINUITY SCHEDULE
FINANCIAL SCHEDULE 2.5

		Year ended December 31, 2021 - Forecast													
CAPITAL ASSET CONTINUITY SCHEDULE		Property, Plant and Equipment (PP&E), at cost						Accumulated Depreciation (A/D)						Net Book Value	
		A	B	C	D	E	F	G	H	I	J	K	L	M	N
		Op Bal	Capex	Additions	Retirements	Transfers & Adjts	CI Bal	Rate	Op Bal	Transfers & Adjts	Expense	Retirements	CI Bal	Op Bal	CI Bal
1	Source of Supply	6,617,068	-	368,458	-	-	6,985,525		766,916	-	159,605	-	926,521	5,850,152	6,059,004
2	Wells & Springs	54,616	-	-	-	-	54,616	2.50%	12,593	-	1,425	-	14,018	42,023	40,599
3	Wells & Springs	5,457,084	-	19,318	-	-	5,476,402	2.50%	584,070	-	136,733	-	720,803	4,873,014	4,755,599
4	Structures & Improvements	1,105,367	-	349,140	-	-	1,454,507	1.67%	170,253	-	21,447	-	191,700	935,114	1,262,807
5	Water Treatment Plant	1,418,184	-	-	-	-	1,418,184		485,024	-	50,683	-	535,707	933,160	882,477
6	Filter and Chemical Systems	1,399,402	-	-	-	-	1,399,402	3.33%	482,911	-	50,213	-	533,125	916,490	866,277
7	Equipment	18,783	-	-	-	-	18,783	2.50%	2,113	-	470	-	2,583	16,670	16,200
8	Pumping Plant	262,468	-	-	-	-	262,468		25,132	-	7,886	-	33,018	237,336	229,450
9	Electric Pumping Equipment	262,468	-	-	-	-	262,468	4.00%	25,132	-	7,886	-	33,018	237,336	229,450
10	General Plant	1,079,800	-	-	-	-	1,079,800		613,802	-	17,009	-	630,811	465,998	448,989
11	Fencing & Gates	7,685	-	-	-	-	7,685	10.00%	7,685	-	-	-	7,685	-	-
12	Computer Hardware (SCADA)	482,590	-	-	-	-	482,590	10.00%	461,842	-	3,773	-	465,614	20,749	16,976
13	Computer Hardware	10,122	-	-	-	-	10,122	20.00%	10,122	-	-	-	10,122	-	-
14	Structures & Improvements	520,502	-	-	-	-	520,502	2.00%	76,670	-	11,818	-	88,489	443,832	432,013
15	Transportation & Equipment	58,900	-	-	-	-	58,900	14.29%	57,482	-	1,418	-	58,900	1,418	-
16	Transmission & Distribution Plant	3,502,456	-	113,600	-	-	3,616,056		576,294	-	86,802	-	663,096	2,926,163	2,952,961
17	Structures & Improvements	124,228	-	-	-	-	124,228	2.00%	18,611	-	2,975	-	21,586	105,617	102,642
18	Mains	2,423,110	-	-	-	-	2,423,110	1.67%	365,120	-	43,604	-	408,725	2,057,989	2,014,385
19	Meters	593,154	-	55,376	-	-	648,530	5.00%	161,877	-	31,187	-	193,065	431,277	455,466
20	Meters	56,859	-	-	-	-	56,859	4.00%	17,058	-	2,274	-	19,332	39,802	37,527
21	Hydrants	260,420	-	35,704	-	-	296,124	2.00%	12,594	-	5,215	-	17,808	247,826	278,315
22	Services	44,685	-	22,521	-	-	67,205	2.00%	1,034	-	1,546	-	2,580	43,651	64,625
23	Software	119,465	-	86,553	-	-	206,018		104,861	-	6,983	-	111,844	14,604	94,175
24	Software	92,912	-	86,553	-	-	179,465	20.00%	92,912	-	4,328	-	97,240	-	82,226
25	Software - SCADA	26,553	-	-	-	-	26,553	10.00%	11,949	-	2,655	-	14,604	14,604	11,949
26	Sub-Total	12,999,442	-	568,611	-	-	13,568,053		2,572,028	-	328,968	-	2,900,996	10,427,413	10,667,056
27	Land & Land Rights	340,584	-	-	-	-	340,584		-	-	-	-	-	340,584	340,584
28	Land & Land Rights	340,584	-	-	-	-	340,584		-	-	-	-	-	340,584	340,584
29	Total PP&E	13,340,026	-	568,611	-	-	13,908,637		2,572,028	-	328,968	-	2,900,996	10,767,997	11,007,640
30	Construction Work in Progress (CWIP)	-	171,631	(171,631)	-	-	-		-	-	-	-	-	-	-
31	Contributions in Aid of Construction (CIAC)	(6,372,449)	-	(396,980)	-	-	(6,769,429)		(1,002,853)	-	(163,630)	-	(1,166,482)	(5,369,597)	(5,602,947)
32	PP&E Net of CIAC	6,967,576	171,631	-	-	-	7,139,207		1,569,176	-	165,338	-	1,734,514	5,398,401	5,404,693

CAPITAL ASSET CONTINUITY SCHEDULE
FINANCIAL SCHEDULE 2.5

Year ended December 31, 2022 - Forecast															
CAPITAL ASSET CONTINUITY SCHEDULE		Property, Plant and Equipment (PP&E), at cost						Accumulated Depreciation (A/D)						Net Book Value	
		A	B	C	D	E	F	G	H	I	J	K	L	M	N
		Op Bal	Capex	Additions	Retirements	Transfers & Adjs	CI Bal	Rate	Op Bal	Transfers & Adjs	Expense	Retirements	CI Bal	Op Bal	CI Bal
1	Source of Supply	6,985,525	-	19,799	-	-	7,005,324		926,521	-	163,003	-	1,089,524	6,059,004	5,915,800
2	Wells & Springs	54,616	-	-	-	-	54,616	2.50%	14,018	-	1,425	-	15,442	40,599	39,174
3	Wells & Springs	5,476,402	-	19,799	-	-	5,496,201	2.50%	720,803	-	137,222	-	858,025	4,755,599	4,638,176
4	Structures & Improvements	1,454,507	-	-	-	-	1,454,507	1.67%	191,700	-	24,357	-	216,057	1,262,807	1,238,450
5	Water Treatment Plant	1,418,184	-	-	-	-	1,418,184		535,707	-	50,683	-	586,390	882,477	831,794
6	Filter and Chemical Systems	1,399,402	-	-	-	-	1,399,402	3.33%	533,125	-	50,213	-	583,338	866,277	816,064
7	Equipment	18,783	-	-	-	-	18,783	2.50%	2,583	-	470	-	3,052	16,200	15,731
8	Pumping Plant	262,468	-	483,288	-	-	745,756		33,018	-	15,941	-	48,958	229,450	696,798
9	Electric Pumping Equipment	262,468	-	483,288	-	-	745,756	4.00%	33,018	-	15,941	-	48,958	229,450	696,798
10	General Plant	1,079,800	-	15,362	-	-	1,095,162		630,811	-	15,745	-	646,556	448,989	448,606
11	Fencing & Gates	7,685	-	-	-	-	7,685	10.00%	7,685	-	-	-	7,685	-	-
12	Computer Hardware (SCADA)	482,590	-	-	-	-	482,590	10.00%	465,614	-	3,773	-	469,387	16,976	13,203
13	Computer Hardware	10,122	-	-	-	-	10,122	20.00%	10,122	-	-	-	10,122	-	-
14	Structures & Improvements	520,502	-	15,362	-	-	535,864	2.00%	88,489	-	11,972	-	100,461	432,013	435,403
15	Transportation & Equipment	58,900	-	-	-	-	58,900	14.29%	58,900	-	-	-	58,900	-	-
16	Transmission & Distribution Plant	3,616,056	-	148,493	-	-	3,764,549		663,096	-	90,630	-	753,726	2,952,961	3,010,823
17	Structures & Improvements	124,228	-	-	-	-	124,228	2.00%	21,586	-	2,975	-	24,561	102,642	99,667
18	Mains	2,423,110	-	-	-	-	2,423,110	1.67%	408,725	-	43,604	-	452,329	2,014,385	1,970,781
19	Meters	648,530	-	89,326	-	-	737,856	5.00%	193,065	-	33,217	-	226,281	455,466	511,574
20	Meters	56,859	-	-	-	-	56,859	4.00%	19,332	-	2,274	-	21,607	37,527	35,253
21	Hydrants	296,124	-	34,321	-	-	330,444	2.00%	17,808	-	5,851	-	23,660	278,315	306,785
22	Services	67,205	-	24,846	-	-	92,052	2.00%	2,580	-	2,708	-	5,288	64,625	86,764
23	Software	206,018	-	-	-	-	206,018		111,844	-	11,311	-	123,154	94,175	82,864
24	Software	179,465	-	-	-	-	179,465	20.00%	97,240	-	8,655	-	105,895	82,226	73,570
25	Software - SCADA	26,553	-	-	-	-	26,553	10.00%	14,604	-	2,655	-	17,259	11,949	9,294
26	Sub-Total	13,568,053	-	666,942	-	-	14,234,994		2,900,996	-	347,312	-	3,248,309	10,667,056	10,986,686
27	Land & Land Rights	340,584	-	-	-	-	340,584		-	-	-	-	-	340,584	340,584
28	Land & Land Rights	340,584	-	-	-	-	340,584		-	-	-	-	-	340,584	340,584
29	Total PP&E	13,908,637	-	666,942	-	-	14,575,578		2,900,996	-	347,312	-	3,248,309	11,007,640	11,327,270
30	Construction Work in Progress (CWIP)	-	493,594	(493,594)	-	-	(0)		-	-	-	-	-	-	(0)
31	Contributions in Aid of Construction (CIAC)	(6,769,429)	-	(173,347)	-	-	(6,942,777)		(1,166,482)	-	(170,689)	-	(1,337,171)	(5,602,947)	(5,605,605)
32	PP&E Net of CIAC	7,139,207	493,594	-	-	-	7,632,802		1,734,514	-	176,623	-	1,911,138	5,404,693	5,721,664

CAPITAL ASSET CONTINUITY SCHEDULE
FINANCIAL SCHEDULE 2.5

Year ended December 31, 2023 - Forecast															
CAPITAL ASSET CONTINUITY SCHEDULE		Property, Plant and Equipment (PP&E), at cost						Accumulated Depreciation (A/D)						Net Book Value	
		A	B	C	D	E	F	G	H	I	J	K	L	M	N
		Op Bal	Capex	Additions	Retirements	Transfers & Adjts	Cl Bal	Rate	Op Bal	Transfers & Adjts	Expense	Retirements	Cl Bal	Op Bal	Cl Bal
1	Source of Supply	7,005,324	-	20,729	-	-	7,026,053		1,089,524	-	163,913	-	1,253,437	5,915,800	5,772,616
2	Wells & Springs	54,616	-	-	-	-	54,616	2.50%	15,442	-	1,425	-	16,867	39,174	37,750
3	Wells & Springs	5,496,201	-	20,729	-	-	5,516,929	2.50%	858,025	-	138,132	-	996,157	4,638,176	4,520,773
4	Structures & Improvements	1,454,507	-	-	-	-	1,454,507	1.67%	216,057	-	24,357	-	240,414	1,238,450	1,214,093
5	Water Treatment Plant	1,418,184	-	-	-	-	1,418,184		586,390	-	50,683	-	637,073	831,794	781,111
6	Filter and Chemical Systems	1,399,402	-	-	-	-	1,399,402	3.33%	583,338	-	50,213	-	633,551	816,064	765,850
7	Equipment	18,783	-	-	-	-	18,783	2.50%	3,052	-	470	-	3,522	15,731	15,261
8	Pumping Plant	745,756	-	-	-	-	745,756		48,958	-	23,995	-	72,954	696,798	672,802
9	Electric Pumping Equipment	745,756	-	-	-	-	745,756	4.00%	48,958	-	23,995	-	72,954	696,798	672,802
10	General Plant	1,095,162	-	-	-	-	1,095,162		646,556	-	15,898	-	662,455	448,606	432,708
11	Fencing & Gates	7,685	-	-	-	-	7,685	10.00%	7,685	-	-	-	7,685	-	-
12	Computer Hardware (SCADA)	482,590	-	-	-	-	482,590	10.00%	469,387	-	3,773	-	473,160	13,203	9,430
13	Computer Hardware	10,122	-	-	-	-	10,122	20.00%	10,122	-	-	-	10,122	-	-
14	Structures & Improvements	535,864	-	-	-	-	535,864	2.00%	100,461	-	12,126	-	112,587	435,403	423,278
15	Transportation & Equipment	58,900	-	-	-	-	58,900	14.29%	58,900	-	-	-	58,900	-	-
16	Transmission & Distribution Plant	3,764,549	-	93,279	-	-	3,857,828		753,726	-	93,964	-	847,690	3,010,823	3,010,138
17	Structures & Improvements	124,228	-	-	-	-	124,228	2.00%	24,561	-	2,975	-	27,536	99,667	96,692
18	Mains	2,423,110	-	-	-	-	2,423,110	1.67%	452,329	-	43,604	-	495,933	1,970,781	1,927,176
19	Meters	737,856	-	27,155	-	-	765,010	5.00%	226,281	-	35,174	-	261,455	511,574	503,555
20	Meters	56,859	-	-	-	-	56,859	4.00%	21,607	-	2,274	-	23,881	35,253	32,979
21	Hydrants	330,444	-	39,903	-	-	370,347	2.00%	23,660	-	6,562	-	30,222	306,785	340,125
22	Services	92,052	-	26,222	-	-	118,274	2.00%	5,288	-	3,374	-	8,662	86,764	109,611
23	Software	206,018	-	-	-	-	206,018		123,154	-	11,311	-	134,465	82,864	71,553
24	Software	179,465	-	-	-	-	179,465	20.00%	105,895	-	8,655	-	114,550	73,570	64,915
25	Software - SCADA	26,553	-	-	-	-	26,553	10.00%	17,259	-	2,655	-	19,915	9,294	6,638
26	Sub-Total	14,234,994	-	114,008	-	-	14,349,002		3,248,309	-	359,765	-	3,608,073	10,986,686	10,740,929
27	Land & Land Rights	340,584	-	-	-	-	340,584		-	-	-	-	-	340,584	340,584
28	Land & Land Rights	340,584	-	-	-	-	340,584		-	-	-	-	-	340,584	340,584
29	Total PP&E	14,575,578	-	114,008	-	-	14,689,586		3,248,309	-	359,765	-	3,608,073	11,327,270	11,081,513
30	Construction Work in Progress (CWIP)	(0)	60,631	(60,631)	-	-	-							(0)	-
31	Contributions in Aid of Construction (CIAC)	(6,942,777)	-	(53,376)	-	-	(6,996,153)	2.5%	(1,337,171)	-	(173,496)	-	(1,510,667)	(5,605,605)	(5,485,486)
32	PP&E Net of CIAC	7,632,802	60,631	-	-	-	7,693,433		1,911,138	-	186,269	-	2,097,406	5,721,664	5,596,027

**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
		2018 Actual \$	2019 Actual \$	2020 Decision \$	2020 Forecast \$	2021 Forecast \$	2022 Forecast \$	2023 Forecast \$
1	Property, Plant & Equipment (PP&E)							
2	Balance at beginning of year	9,909,929	12,899,339	13,379,578	13,118,280	13,340,026	13,908,637	14,575,578
3	Balance at end of year	12,899,339	13,118,280	13,568,791	13,340,026	13,908,637	14,575,578	14,689,586
4	Mid-year PP&E	11,404,634	13,008,810	13,474,184	13,229,153	13,624,331	14,242,108	14,632,582
5	Accumulated Depreciation							
6	Balance at beginning of year	(1,639,727)	(1,939,797)	(2,274,925)	(2,254,770)	(2,572,028)	(2,900,996)	(3,248,309)
7	Balance at end of year	(1,939,797)	(2,254,770)	(2,607,109)	(2,572,028)	(2,900,996)	(3,248,309)	(3,608,073)
8	Mid-year Accumulated Depreciation	(1,789,762)	(2,097,284)	(2,441,017)	(2,413,399)	(2,736,512)	(3,074,653)	(3,428,191)
9	Mid-Year PP&E, net of Accumulated Depreciation	9,614,872	10,911,526	11,033,168	10,815,754	10,887,819	11,167,455	11,204,391
10	CIAC							
11	Balance at beginning of year	(4,302,017)	(6,251,102)	(6,353,218)	(6,303,448)	(6,372,449)	(6,769,429)	(6,942,777)
12	Balance at end of year	(6,251,102)	(6,303,448)	(6,401,149)	(6,372,449)	(6,769,429)	(6,942,777)	(6,996,153)
13	Mid-Year CIAC	(5,276,559)	(6,277,275)	(6,377,184)	(6,337,949)	(6,570,939)	(6,856,103)	(6,969,465)
14	Accumulated Amortization							
15	Balance at beginning of year	559,476	689,311	884,484	845,362	1,002,853	1,166,482	1,337,171
16	Balance at end of year	689,311	845,362	1,061,777	1,002,853	1,166,482	1,337,171	1,510,667
17	Mid-Year Accumulated Amortization	624,394	767,337	973,131	924,107	1,084,667	1,251,827	1,423,919
18	Mid-Year CIAC, net of Accumulated Amortization	(4,652,166)	(5,509,938)	(5,404,053)	(5,413,841)	(5,486,272)	(5,604,276)	(5,545,546)
19	Working Capital Allowance							
20	Operating costs	1,011,210	1,052,667	1,127,344	1,097,149	1,129,236	1,153,153	1,179,232
21	Less: Intercorporate Service Charges	(186,410)	(191,745)	(192,200)	(192,200)	(160,536)	(162,704)	(166,514)
22	Less: Municipal Taxes	(40,289)	(40,153)	(43,510)	(42,556)	(44,711)	(45,605)	(46,517)
23	Total Eligible Expenses	784,512	820,770	891,635	862,393	923,989	944,844	966,201
24	Working Capital Allowance (45 days / 365 days)	96,721	101,191	109,928	106,322	113,916	116,488	119,121
25								
26	Mid-Year Net Rate Base	5,059,427	5,502,779	5,739,042	5,508,235	5,515,463	5,679,666	5,777,966
27	Return on Rate Base							
28	Deemed Capital Structure							
29	Debt	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%
30	Equity	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%
31	Cost Rates							
32	Average Cost of Debt	5.43%	5.27%	5.36%	5.26%	5.26%	5.22%	5.19%
33	Equity	15.10%	11.21%	9.75%	8.65%	9.75%	9.75%	9.75%
34	Weighted Average Cost of Capital							
35	Debt	3.26%	3.16%	3.22%	3.16%	3.16%	3.13%	3.12%
36	Equity	6.04%	4.48%	3.90%	3.46%	3.90%	3.90%	3.90%
37	Weighted Average Cost of Capital	9.30%	7.64%	7.12%	6.62%	7.06%	7.03%	7.02%
38	Return on Rate Base							
39	Debt	164,696	173,847	184,511	173,964	174,128	177,862	180,097
40	Equity	305,613	246,672	223,823	190,524	215,103	221,507	225,341
41	Total Return on Rate Base	470,308	420,519	408,333	364,488	389,231	399,369	405,438

**DEBT AND INTEREST EXPENSE
FINANCIAL SCHEDULE 2.7**

DEBT AND INTEREST EXPENSE	A	B	C	D	E	F	G
	2018 Actual \$	2019 Actual \$	2020 Decision \$	2020 Forecast \$	2021 Forecast \$	2022 Forecast \$	2023 Forecast \$
1 Deemed Mid-Year Inter-Company Debt							
2 Mid-Year Rate Base	5,059,427	5,502,779	5,739,042	5,508,235	5,515,463	5,679,666	5,777,966
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	3,035,656	3,301,667	3,443,425	3,304,941	3,309,278	3,407,800	3,466,780
5 Deemed Inter-Company Interest Expense							
6 Deemed Inter-company Debt							
7 Current Year	3,035,656.16	3,301,667	3,443,425	3,304,941	3,309,278	3,407,800	3,466,780
8 Prior Year	2,742,892.47	3,035,656	3,433,826	3,301,667	3,304,941	3,309,278	3,407,800
9 Deemed Inter-Company Debt Issues	292,764	266,011	9,599	3,274	4,337	98,522	58,980
10 Cost of New Intercompany Debt	4.00%	3.44%	4.87%	3.58%	3.79%	3.79%	3.79%
11 Interest on Deemed Inter-Company Debt							
12 Pre-2018 Debt	152,985	152,985	152,985	152,985	152,985	152,985	152,985
13 Interest on 2018 Debt	11,711	11,711	15,520	11,711	11,711	11,711	11,711
14 Interest on 2019 Debt		9,151	15,538	9,151	9,151	9,151	9,151
15 Interest on 2020 Debt			467	117	117	117	117
16 Interest on 2021 Debt					164	164	164
17 Interest on 2022 Debt						3,734	3,734
18 Interest on 2023 Debt							2,235
19 Deemed Inter-Company Interest Expense	164,695.82	173,847	184,511	173,964	174,128	177,862	180,097
20 Average Cost of Debt	5.43%	5.27%	5.36%	5.26%	5.26%	5.22%	5.19%

Interest Expense	A	B	C
	Deemed Debt Issue	Debt Cost Rate	Deemed Interest Expense
1 2018-2020 Decision			
2 Pre-2015 Deemed Intercompany Debt	2,502,701	5.74%	143,661
3 2015 Deemed Intercompany Debt	(55,147)	4.26%	(2,349)
4 2016 Deemed Intercompany Debt	116,895	3.88%	4,536
5 2017 Deemed Intercompany Debt	178,444	4.00%	7,138
6 Interest on pre-2018 Debt	2,742,892	5.58%	152,985
7 2018 Deemed Intercompany Debt	356,786	4.35%	15,520
8 2019 Deemed Intercompany Debt -	334,148	4.65%	15,538
9 2020 Deemed Intercompany Debt	9,599	4.87%	467
10 2020 Interest Expense	3,443,425	5.36%	184,511

11 Actual/Forecast Interest Expenses			
12 Pre-2015 Deemed Intercompany Debt	2,502,701	5.74%	143,661
13 2015 Deemed Intercompany Debt	(55,147)	4.26%	(2,349)
14 2016 Deemed Intercompany Debt	116,895	3.88%	4,536
15 2017 Deemed Intercompany Debt	178,444	4.00%	7,138
16 Interest on pre-2018 Debt	2,742,892	5.58%	152,985
17 2018 Deemed Intercompany Debt	292,764	4.00%	11,711
18 2019 Deemed Intercompany Debt	266,011	3.44%	9,151
19 2020 Deemed Intercompany Debt	3,274	3.58%	117
20 2020 Interest Expense	3,304,941	5.26%	173,964

**REVENUE REQUIREMENT
FINANCIAL SCHEDULE 2.8**

REVENUE REQUIREMENT	A	B	C	D	E	F	G	H	I
	2018 Decision \$	2018 Actual \$	2019 Decision \$	2019 Actual \$	2020 Decision \$	2020 Forecast \$	2021 Forecast \$	2022 Forecast \$	2023 Forecast \$
1 Operating Costs									
2 Salaries & Benefits	515,000	495,175	528,390	498,334	542,128	567,461	583,286	598,452	614,011
3 Power & Other Utilities	87,208	60,854	89,723	67,950	92,312	70,310	75,000	75,375	75,752
4 Chemicals	43,200	36,311	44,064	31,124	44,945	32,000	32,000	32,640	33,293
5 Operations and Maintenance	203,269	192,172	207,715	223,361	212,250	192,622	233,703	238,377	243,145
6 Property taxes	41,820	40,289	42,656	40,153	43,510	42,556	44,711	45,605	46,517
7 Inter-Corporate Service Charges	186,410	186,410	191,745	191,745	192,200	192,200	160,536	162,704	166,514
8 Total Operating Costs	1,076,907	1,011,210	1,104,294	1,052,667	1,127,344	1,097,149	1,129,236	1,153,153	1,179,232
9 Depreciation	306,126	300,070	329,072	314,973	332,184	317,258	328,968	347,312	359,765
10 Amortization of Contributions	(150,061)	(129,835)	(174,947)	(156,051)	(177,293)	(157,800)	(163,630)	(170,689)	(173,496)
11 Interest Expense	168,506	164,696	184,043	173,847	184,511	173,964	174,128	177,862	180,097
12 Equity Return	201,479	305,613	223,199	246,672	223,823	190,524	215,103	221,507	225,341
13 Revenue Requirement before Revenue Offsets	1,602,957	1,651,754	1,665,662	1,632,108	1,690,569	1,621,095	1,683,806	1,729,145	1,770,939
14 Revenue Offsets	(22,345)	(19,602)	(22,792)	(19,685)	(23,248)	(20,079)	(19,295)	(19,408)	(19,524)
15 Revenue Requirement	1,580,611	1,632,151	1,642,869	1,612,423	1,667,320	1,601,016	1,664,511	1,709,737	1,751,415

**DEFERRAL ACCOUNTS SUMMARY
FINANCIAL SCHEDULE 3.1**

DEFERRAL ACCOUNT BALANCES	A	B	C	D	E	F	G
	2017 Actual \$	2018 Actual \$	2019 Actual \$	2020 Forecast \$	2021 Forecast \$	2022 Forecast \$	2023 Forecast \$
1 Deferral Accounts Balance, Beginning of Year	83,589	(79,927)	(82,872)	(183,852)	(256,904)	(131,388)	(43,658)
2 Current Year Deferrals							
3 Consumption	(8,143)	(69,075)	(81,239)	(49,952)			
4 Property Taxes	513	(1,531)	(2,504)	(954)			
5 Interest	(38,372)	(3,810)	(10,197)	(10,547)			
6 Hearing Costs	3,815	7,309	-	-			
7 Current Year Deferrals	(42,188)	(67,107)	(93,940)	(61,452)	-	-	-
8 Current Year Carrying Charges	5,659	(4,417)	(7,023)	(11,600)	(10,216)	(4,568)	(1,134)
9 Deferral Account Balance before Amounts Refunded/(Recovered) from Rate Rider	47,060	(151,451)	(183,835)	(256,904)	(267,120)	(135,956)	(44,792)
10 Amounts to be Refunded/(Recovered) from Rate Rider	(126,987)	68,578	(17)	-	135,733	92,298	44,792
11 Deferral Accounts Balance, End of Year	(79,927)	(82,872)	(183,852)	(256,904)	(131,388)	(43,658)	-

CARRYING CHARGES	A	B	C	D	E	F	G
	2017 Actual \$	2018 Actual \$	2019 Actual \$	2020 Forecast \$	2021 Forecast \$	2022 Forecast \$	2023 Forecast \$
1 Carrying Charges Balance, Beginning of Year	5,557	-	-	-	-	-	-
2 Current Year Carrying Charges							
3 Deferral Accounts Balance, Beginning of Year	83,589	(79,927)	(82,872)	(183,852)	(256,904)	(131,388)	(43,658)
4 Deferral Accounts Balance, End of Year	(79,927)	(82,872)	(183,852)	(256,904)	(131,388)	(43,658)	-
5 Mid-Year Deferral Account Balance	1,830.75	(81,400)	(133,362)	(220,378)	(194,146)	(87,523)	(21,829)
6 Weighted Average Cost of Debt	5.58%	5.43%	5.27%	5.26%	5.26%	5.22%	5.19%
7 Current Year Carrying Charges	102	(4,417)	(7,023)	(11,600)	(10,216)	(4,568)	(1,134)
8 Carrying Charges Balance before Amounts Refunded/(Recovered) from Rate Rider	5,659	(4,417)	(7,023)	(11,600)	(10,216)	(4,568)	(1,134)
9 Amounts to be Refunded/(Recovered) from Rate Rider	(5,659)	4,417	7,023	11,600	10,216	4,568	1,134
10 Carrying Charges Balance, End of Year	-	-	-	-	-	-	-

DEFERRAL ACCOUNTS
FINANCIAL SCHEDULE 3.2

DEFERRAL ACCOUNTS	A	B	C	D	E	F	G	H	I
	2018 Decision \$	2018 Actual \$	2018 Deferral \$	2019 Decision \$	2019 Actual \$	2019 Deferral \$	2020 Decision \$	2020 Forecast \$	2020 Deferral \$
1 Consumption Deferral									
2 Base Consumption (monthly charge per unit)	1,144,504	1,195,790	(51,286)	1,137,901	1,194,863	(56,962)	1,131,338	1,162,239	(30,901)
3 Residential Units	995,716	1,043,288	(47,572)	990,996	1,039,197	(48,201)	986,292	1,006,581	(20,289)
4 Multi-Residential Units	128,925	130,380	(1,455)	127,294	133,442	(6,148)	125,684	135,812	(10,128)
5 Commercial Units	19,862	22,122	(2,260)	19,611	22,224	(2,613)	19,363	19,847	(485)
6 Water Consumption in Excess of Base (charge per cubic metre)	392,733	410,521	(17,788)	390,232	414,510	(24,277)	387,750	406,800	(19,050)
7 Residential Units	312,045	324,181	(12,136)	310,566	319,962	(9,396)	309,092	319,653	(10,562)
8 Multi-Residential Units	40,661	42,805	(2,143)	40,147	45,484	(5,337)	39,639	44,213	(4,575)
9 Commercial Units	40,026	43,535	(3,509)	39,520	49,064	(9,544)	39,020	42,934	(3,914)
10 Consumption Deferral	1,537,236	1,606,311	(69,075)	1,528,134	1,609,373	(81,239)	1,519,088	1,569,040	(49,952)
11 Property Tax Deferral	41,820	40,289	(1,531)	42,656	40,153	(2,504)	43,510	42,556	(954)
12 Interest Expense Deferral	168,506	164,696	(3,810)	184,043	173,847	(10,197)	184,511	173,964	(10,547)
13 Hearing Cost Deferral	-	7,309	7,309	-	-	-	-	-	-
14 Total Deferral Amount			(67,107)			(93,940)			(61,452)

2021, 2022 AND 2023 RATE RIDERS
FINANCIAL SCHEDULE 4.0

RATE RIDER FOR 2021	A Forecast	B Forecast Rates \$	C Forecast Annual Revenue \$	D Proportionate Share of Revenue \$	E Share of Deferral Account Balance \$	F Total to be Refunded \$	G Rate Rider \$
1 Monthly Charge per Unit							
2 Residential Units	1828	43.45	953,191	56.23%	(76,319)	(76,319)	(3.48) per connection per month
3 Multi-Residential Units	268	39.53	127,143	7.50%	(10,180)	(10,180)	(3.17) per connection per month
4 Commercial Unites	43	38.39	19,807	1.17%	(1,586)	(1,586)	(3.07) per connection per month
5 Water Consumption in excess of base							
6 Residential (up to 75 cubic metres)	188,513	1.93	363,830	21.46%	(29,131)	(29,131)	(0.15) per cubic metre
7 Residential (in excess of 75 cubic metres)	13,399	1.93	25,860	1.53%	(2,071)	(2,071)	(0.15) per cubic metre
8 Multi-residential (up to 75 cubic metres)	24,769	1.93	47,804	2.82%	(3,828)	(3,828)	(0.15) per cubic metre
9 Multi-residential (in excess of 75 cubic metres)	2,908	1.93	5,612	0.33%	(449)	(449)	(0.15) per cubic metre
10 Commercial (up to 75 cubic metres)	13,144	0.96	12,618	0.74%	(1,010)	(1,010)	(0.08) per cubic metre
11 Commercial (in excess of 75 cubic metres)	34,566	0.96	33,183	1.96%	(2,657)	(2,657)	(0.08) per cubic metre
12 Fire Protection							
13 Hydrants	181	582.84	105,494	6.22%	(8,447)	(8,447)	(46.67) per hydrant per annum
14 Standpipes	3	233.14	699	0.04%	(56)	(56)	(18.67) per standpipe per annum
15 Total			1,695,243	100.00%	(135,733)	(135,733)	

RATE RIDER FOR 2022	A Forecast	B Forecast Rates \$	C Forecast Annual Revenue \$	D Proportionate Share of Revenue \$	E Share of Deferral Account Balance \$	F Total to be Refunded \$	G Rate Rider \$
1 Monthly Charge per Unit							
2 Residential Units	1845	43.45	961,795	56.29%	(51,958)	(51,958)	(2.35) per connection per month
3 Multi-Residential Units	268	39.53	127,143	7.44%	(6,869)	(6,869)	(2.14) per connection per month
4 Commercial Unites	43	38.39	19,807	1.16%	(1,070)	(1,070)	(2.07) per connection per month
5 Water Consumption in excess of base							
6 Residential (up to 75 cubic metres)	190,215	1.93	367,114	21.49%	(19,832)	(19,832)	(0.10) per cubic metre
7 Residential (in excess of 75 cubic metres)	13,520	1.93	26,093	1.53%	(1,410)	(1,410)	(0.10) per cubic metre
8 Multi-residential (up to 75 cubic metres)	24,769	1.93	47,804	2.80%	(2,582)	(2,582)	(0.10) per cubic metre
9 Multi-residential (in excess of 75 cubic metres)	2,908	1.93	5,612	0.33%	(303)	(303)	(0.10) per cubic metre
10 Commercial (up to 75 cubic metres)	13,144	0.96	12,618	0.74%	(682)	(682)	(0.05) per cubic metre
11 Commercial (in excess of 75 cubic metres)	34,566	0.96	33,183	1.94%	(1,793)	(1,793)	(0.05) per cubic metre
12 Fire Protection							
13 Hydrants	183	582.84	106,660	6.24%	(5,762)	(5,762)	(31.49) per hydrant per annum
14 Standpipes	3	233.14	699	0.04%	(38)	(38)	(12.59) per standpipe per annum
15 Total			1,708,530	100.00%	(92,298)	(92,298)	

RATE RIDER FOR 2023	A Forecast	B Forecast Rates \$	C Forecast Annual Revenue \$	D Proportionate Share of Revenue \$	E Share of Deferral Account Balance \$	F Total to be Refunded \$	G Rate Rider \$
1 Monthly Charge per Unit							
2 Residential Units	1861.1	43.45	970,451	56.36%	(25,244)	(25,244)	(1.13) per connection per month
3 Multi-Residential Units	268	39.53	127,143	7.38%	(3,307)	(3,307)	(1.03) per connection per month
4 Commercial Unites	43	38.39	19,807	1.15%	(515)	(515)	(1.00) per connection per month
5 Water Consumption in excess of base							
6 Residential (up to 75 cubic metres)	191,926	1.93	370,418	21.51%	(9,636)	(9,636)	(0.05) per cubic metre
7 Residential (in excess of 75 cubic metres)	13,641	1.93	26,328	1.53%	(685)	(685)	(0.05) per cubic metre
8 Multi-residential (up to 75 cubic metres)	24,769	1.93	47,804	2.78%	(1,244)	(1,244)	(0.05) per cubic metre
9 Multi-residential (in excess of 75 cubic metres)	2,908	1.93	5,612	0.33%	(146)	(146)	(0.05) per cubic metre
10 Commercial (up to 75 cubic metres)	13,144	0.96	12,618	0.73%	(328)	(328)	(0.02) per cubic metre
11 Commercial (in excess of 75 cubic metres)	34,566	0.96	33,183	1.93%	(863)	(863)	(0.02) per cubic metre
12 Fire Protection							
13 Hydrants	185	582.84	107,825	6.26%	(2,805)	(2,805)	(15.16) per hydrant per annum
14 Standpipes	3	233.14	699	0.04%	(18)	(18)	(6.06) per standpipe per annum
15 Total			1,721,890	100.00%	(44,792)	(44,792)	

NET INCOME
FINANCIAL SCHEDULE 5.0

NET INCOME	A	B	C	D	E	F	G
	2018 Actual \$	2019 Actual \$	2020 Decision \$	2020 Forecast \$	2021 Forecast \$	2022 Forecast \$	2023 Forecast \$
1 Revenue							
2 Water service	1,606,311	1,609,373	1,519,088	1,569,040	1,589,049	1,601,171	1,613,365
3 Fire protection	97,363	104,013	102,580	105,028	106,193	107,359	108,525
4 Other revenue	19,602	19,685	23,248	20,079	19,295	19,408	19,524
	1,723,276	1,733,071	1,644,916	1,694,147	1,714,538	1,727,938	1,741,414
5 Deferral Accounts	(71,523)	(93,940)	-	(61,452)	-	-	-
6 Carrying Charges on Deferral Balance	-	(7,023)	-	(11,600)	-	-	-
7 Total Forecast Revenue	1,651,754	1,632,108	1,644,916	1,621,095	1,714,538	1,727,938	1,741,414
8 Operating Costs	1,011,210	1,052,667	1,127,344	1,097,149	1,129,236	1,153,153	1,179,232
9 Depreciation and amortization	170,235	158,922	154,891	159,458	165,338	176,623	186,269
10 Interest Expense	164,696	173,847	184,511	173,964	174,128	177,862	180,097
11 Total Expenses	1,346,141	1,385,436	1,466,746	1,430,571	1,468,703	1,507,638	1,545,598
12 Net Income	305,613	246,672	178,170	190,524	245,835	220,300	195,816
13 Equity Component of Rate Base	2,023,771	2,201,112	2,295,617	2,203,294	2,206,185	2,271,866	2,311,186
14 Effective Rate of Return	15.10%	11.21%	7.76%	8.65%	11.14%	9.70%	8.47%