



Municipality of the County of Inverness  
Audit Meeting  
January 8<sup>th</sup>, 2018  
10:00am

**Agenda**

1. Call to Order
2. Water Rate Study
3. Fondation des Jeux de l'Acadie
4. Maple Grove Road
5. Adjournment

**Inverness County Water Utility**  
**Water Rate Study**

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in Association with

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21-Dec-17

**INDEX**

NOTES TO WORKSHEETS

WORKSHEETS B-1 TO D-2

SCHEDULES A, B, AND C – RATES AND CHARGES

SCHEDULE D – RULES AND REGULATIONS

**MUNICIPALITY OF THE COUNTY OF INVERNESS  
INVERNESS COUNTY WATER UTILITY**

**SUPPLEMENTAL NOTES ON WORKSHEETS**

**Worksheet B-1**

This worksheet includes the projected revenue for Cheticamp which was provided by the Province based on the rates they are currently charging customers in Cheticamp.

Operating Revenue

While there is no projected growth in customers for each of the test years there is an increase in the total customer count by the addition of Cheticamp which is shown separately on Worksheet C-4.

Operating Expenditures - The expenses for adding Cheticamp have been prepared by the Utility and are included in the detailed budgets on Worksheet B-2a/b/c/d/e. The annual depreciation/amortization (\$57,568) on the Cheticamp Assets was provided by the Province. The Utility requests that the Depreciation for Cheticamp be phased in over the test years with \$0.00 in 18/19, \$15,000 in 19/20, and the remaining \$37,568 in 20/21 as noted on Worksheet B-3.

Non-operating Revenues – The Utility requests that the Amortization of deferred government Assistance be phased out after the first test year for rate design purposes.

Non-operating Expenditures – The non-operating expenditures include Earnings in the final two test years. These Earnings will be used to pay down the Accumulated Deficit which is projected to be approximately \$150,000 at the end of 2017/18.

**Worksheet B-3**

The worksheet includes the phased in depreciation for the Cheticamp assets as noted above.

**Worksheet B-5**

The worksheet shows the assets for the Cheticamp system separately as it does not provide fire protection. The assets for the Cheticamp system, as provided by the Province, are shown separately and are allocated 100% to General Service.

**Worksheet C-1**

The Utility is requesting that the fire protection rate be set at \$205,000 in 18/19, \$208,000 in 19/20 and at the rate calculated by the rate study, \$216,629 in 20/21. The current fire protection rate is set at \$202,175. This request is made for rate design purposes as the calculated rates from the study would be \$180,036 in 18/19 and \$199,092 in 19/20 without the requested adjustment.

### **Worksheet C-3**

The allocations used are the same as those used in the previous rate study except for the Return on Rate Base which was allocated 40% to Base and 60% to Production in the previous rate study and is allocated 40% to Base, 30% to Delivery and 30% to Production in the current rate study. Transmission and Distribution has been allocated 100% to Base for rate design purposes.

### **Worksheet C-6**

The water consumption for 5/8 inch customers has been declining since the last rate study. This decline has been occurring in most water Utilities in Canada and is projected to continue in this Utility. Based on this the water consumption trend the trend the water rate study includes a 1.5% per year reduction for each of the test years for the both the unmetered and the 5/8" customers.

## GENERAL NOTES ON WORKSHEETS

### **Worksheet B-1**

This worksheet includes a summary of the operating revenues, operating expenditures, non-operating revenues and non-operating expenditures for the years 16/17 (actual) and 17/18 (estimated) as provided by the Utility.

Operating Revenues - The operating revenue for 18/19, 19/20 and 20/21 is based on the Utility's budget. There is no projected growth in the number of customers.

Operating Expenditures - The projection of expenses for the test years as derived from Worksheet B-2a/2b/2c/2d/2e. The Depreciation has been calculated based on the addition of the planned infrastructure.

Non-operating Revenues – There is non-operating revenue projected during the first test year from the Amortization of Deferred Government Assistance. The Amortization is being phased out over the test years with the amount varied for rate design purposes.

Non-operating Expenditures – The non-operating expenditures include interest and principal on the outstanding loans and earnings.

Accumulated Surplus (Deficit) The Utility has a projected deficit in all test years based on the current customer and fire protection rates.

### **Worksheet B-2**

This worksheet takes the information from Worksheet B-1 to develop revenue requirements for the years 18/19, 19/20 and 20/21.

### **Worksheet B-2a/2b/2c/2d/2e**

This worksheet provides the breakdown of the operating expenditures as provided by the Utility for the year 17/18. The projected expenditures for the years 18/19, 19/20 and 20/21 are based on budgets for the system including budgeted expenses for the Cheticamp system.

### **Worksheet B-3**

This worksheet calculates the depreciation per year and the depreciation fund balance based on the proposed capital works for the years 18/19, 19/20 and 20/21. The depreciation rate and the depreciation fund balance for the year 16/17 is taken from the Financial Statements. The annual depreciation/amortization for the Cheticamp assets was provided by the Province.

#### **Worksheet B-4**

This worksheet calculates the amortization on the capital contributions for the years 18/19, 19/20 and 20/21.

#### **Worksheet B-5**

This worksheet provides a listing of the assets of the Utility. Each year includes the addition of the proposed capital works identified in Worksheet B-3. Production assets are allocated 90% general service and 10% fire protection. Demand assets are allocated 40% to general service and 60% to fire protection as outlined in the Accounting and Reporting Handbook. The Cheticamp system does not provide fire protection. The assets for the Cheticamp system, as provided by the Province, are shown separately and are allocated 100% to General Service.

#### **Worksheet C-1**

This worksheet uses the percentage of total assets allocated to fire protection from Worksheet B-5 to determine the allocation of transmission and distribution; depreciation, taxes and return on rate base to the fire protection charge. The calculated fire protection rate is less than the current charge.

#### **Worksheet C-2**

This worksheet calculates the return on rate base.

#### **Worksheet C-3**

This worksheet allocates expenses among customer charge, base charge, delivery charge and the production charge.

#### **Worksheet C-4**

This worksheet sets out the number and size of meters in the Utility and by use of the capacity ratio establishes the system equivalents. The Cheticamp addition is shown separately for clarity. There is no projected growth in the number of customers served by the system.

#### **Worksheet C-5**

This schedule uses the information from Worksheet's C-3 and C-4 to calculate quarterly base charge for each size of meter.

#### **Worksheet C-6**

This worksheet sets out the water consumption by meter size. The water consumption for Cheticamp is shown separately for clarity.

**Worksheet C-7**

This worksheet uses information from Worksheet's C-3 and C-6 to calculate the consumption charge for years 18/19, 19/20 and 20/21 based on a one block system.

**Worksheet C-8**

This worksheet is used as a check to determine that the potential revenues will be the same as the requirements on Worksheet C-3.

**Worksheet D-1**

This worksheet is a comparison of existing and proposed rates.

**Worksheet D-2**

This worksheet provides a comparative statement of Operations for the current year as well as the test years.

**Appendix**

This worksheet is used to calculate the loan repayment schedule based on a 20 year term at an interest rate of 6% per year.



**Inverness County Water Utility**  
**Comparitive Statement of Operations**

Fiscal Years ending March 31st

	2016/17 (Actual)	2017/18 (Estimated)	Projection Using Current Rates		
			2018/19 (Budget)	2019/20 (Budget)	2020/21 (Budget)
<b>OPERATING REVENUES</b>					
Flat Rate Sales	130,986	142,500	144,700	146,900	147,000
Metered Sales	350,470	348,700	353,800	359,100	360,000
Cheticamp metered sales at current rates		92,000	186,500	186,500	186,500
Fire Protection Charge	202,175	202,175	202,175	202,175	202,175
Sprinkler Service/Private Hydrants	4,160	4,160	4,160	4,160	4,160
Interest and Other	9,260	12,000	10,000	10,000	10,000
<b>Total</b>	<b>697,051</b>	<b>801,535</b>	<b>901,335</b>	<b>908,835</b>	<b>909,835</b>
<b>OPERATING EXPENDITURES</b>					
Source of Supply	148,662	123,500	128,600	134,000	138,020
Pumping	113,963	150,600	155,400	160,100	164,903
Water Treatment	164,921	200,200	205,200	210,300	216,609
Transmission and Distribution	130,133	145,300	148,200	151,200	155,736
Administration and General	86,716	95,600	87,700	90,400	93,082
Depreciation	147,975	167,003	194,736	198,469	213,877
Depreciation Cheticamp	0	0	0	15,000	37,568
Other	2,785	0	0	0	0
<b>Total</b>	<b>795,155</b>	<b>882,203</b>	<b>919,836</b>	<b>959,469</b>	<b>1,019,795</b>
<b>OPERATING PROFIT (LOSS)</b>	<b>-98,104</b>	<b>-80,668</b>	<b>-18,501</b>	<b>-50,634</b>	<b>-109,960</b>
<b>NON-OPERATING REVENUES</b>					
Interest	0	0	0	0	0
Amortization of Deferred Government Assistance	29,647	29,647	29,647	0	0
Other	0	0	0	0	0
<b>Total</b>	<b>29,647</b>	<b>29,647</b>	<b>29,647</b>	<b>0</b>	<b>0</b>
<b>NON-OPERATING EXPENDITURES</b>					
New Debt - Principal	50,000	50,000	50,000	50,000	50,000
New Debt - Interest	28,542	27,400	26,700	24,400	22,000
New Debt - Principal	0	0	0	0	0
New Debt - Interest	0	0	0	0	0
Permit Fee	0	0	0	0	0
Interest on Operating Account	0	0	0	0	0
Capital out of Revenue	0	0	0	0	0
Earnings	0	0	0	10,000	40,000
Other	0	0	0	0	0
<b>Total</b>	<b>78,542</b>	<b>77,400</b>	<b>76,700</b>	<b>84,400</b>	<b>112,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>-146,999</b>	<b>-128,421</b>	<b>-65,554</b>	<b>-135,034</b>	<b>-221,960</b>
<b>SURPLUS AT BEGINNING OF YEAR</b>	<b>124,301</b>	<b>-22,698</b>	<b>-151,119</b>	<b>-216,673</b>	<b>-351,707</b>
<b>ACCUMULATED SURPLUS (DEFICIT)</b>	<b>-22,698</b>	<b>-151,119</b>	<b>-216,673</b>	<b>-351,707</b>	<b>-573,667</b>

<b>Inverness County Water Utility</b>				
<b>Statement of Operating Expenditures and Revenue Requirements</b>				
	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20</b>	<b>2020/21</b>
	<b>(Estimated)</b>	<b>(Budget)</b>	<b>(Budget)</b>	<b>(Budget)</b>
<b>OPERATING EXPENDITURES</b>				
Source of Supply	123,500	128,600	134,000	138,020
Pumping	150,600	155,400	160,100	164,903
Water Treatment	200,200	205,200	210,300	216,609
Transmission and Distribution	145,300	148,200	151,200	155,736
Administration and General	95,600	87,700	90,400	93,082
Depreciation	167,003	194,736	198,469	213,877
Depreciation Cheticamp	0	0	15,000	37,568
Other	0	0	0	0
<b>Total</b>	<b>882,203</b>	<b>919,836</b>	<b>959,469</b>	<b>1,019,795</b>
<b>NON OPERATING EXPENSES</b>				
New Debt - Principal	50,000	50,000	50,000	50,000
New Debt - Interest	27,400	26,700	24,400	22,000
New Debt - Principal	0	0	0	0
New Debt - Interest	0	0	0	0
Permit Fee	0	0	0	0
Interest on Operating Account	0	0	0	0
Capital out of Revenue	0	0	0	0
Earnings	0	0	10,000	40,000
Other	0	0	0	0
<b>Total</b>	<b>77,400</b>	<b>76,700</b>	<b>84,400</b>	<b>112,000</b>
<b>LESS NON-OPERATING REVENUES</b>				
Interest and other income	0	0	0	0
Amortization of Deferred Government Assistance	29,647	29,647	0	0
Other	0	0	0	0
<b>Total</b>	<b>29,647</b>	<b>29,647</b>	<b>0</b>	<b>0</b>
<b>LESS OTHER OPERATING REVENUE</b>				
Sprinkler Service/Private Hydrants	4,160	4,160	4,160	4,160
Interest and Other	12,000	10,000	10,000	10,000
<b>Total</b>	<b>16,160</b>	<b>14,160</b>	<b>14,160</b>	<b>14,160</b>
<b>REVENUE REQUIRED FROM FIRE PROTECTION AND WATER CUSTOMERS</b>				
	913,796	952,729	1,029,709	1,117,635

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<b>Inverness County Water Utility Statement of Operating Expenditures</b>				
	<b>2017/18 (Estimated)</b>	<b>2018/19 (Budget)</b>	<b>2019/20 (Budget)</b>	<b>2020/21 (Budget)</b>
<b>SOURCE OF SUPPLY</b>				
Operations Supplies	15,000	15,500	16,000	16,480
Maintenance of Reservoirs	15,000	15,000	15,000	15,450
Water Purchased from Port Hawkesbury	92,500	97,100	102,000	105,060
Other Source of Supply Expense	1,000	1,000	1,000	1,030
<b>TOTAL SOURCE OF SUPPLY</b>	<b>123,500</b>	<b>128,600</b>	<b>134,000</b>	<b>138,020</b>
<b>POWER AND PUMPING</b>				
Power / Electricity	109,600	112,800	115,900	119,377
Pumping Equipment	35,000	36,400	37,800	38,934
Maintenance Well Pumping Equipment	5,000	5,200	5,400	5,562
Other Pumping Expense	1,000	1,000	1,000	1,030
<b>TOTAL POWER AND PUMPING</b>	<b>150,600</b>	<b>155,400</b>	<b>160,100</b>	<b>164,903</b>
<b>WATER TREATMENT</b>				
Operator Salary	59,600	60,800	62,000	63,860
Operator CPP	2,200	2,200	2,200	2,266
Operator EI	900	900	900	927
Operator Worker's Compensation	3,200	3,300	3,400	3,502
Operator Pension	3,200	3,300	3,400	3,502
Operator Group Benefits	4,700	4,800	4,900	5,047
Water Treatment Chemicals	45,000	46,400	47,800	49,234
Water Testing Expense	32,000	32,600	33,300	34,299
Pump Maintenance	35,000	36,400	37,800	38,934
Computer Maintenance Expense	3,500	3,500	3,500	3,605
Water Treatment Telephone	7,400	7,500	7,600	7,828
Water Treatment Training	3,500	3,500	3,500	3,605
Miscellaneous Water Treatment Expense	-	0	0	0
<b>TOTAL WATER TREATMENT</b>	<b>200,200</b>	<b>205,200</b>	<b>210,300</b>	<b>216,609</b>

<b>TRANSMISSION AND DISTRIBUTION</b>				
Transmission & Distribution Salary	76,900	78,400	80,000	82,400
Transmission & Distribution CPP	3,200	3,300	3,400	3,502
Transmission & Distribution EI	1,400	1,400	1,400	1,442
Transmission & Distribution Worker's Compensation	1,200	1,200	1,200	1,236
Transmission & Distribution Pension	5,100	5,200	5,300	5,459
Transmission & Distribution Group Benefits	7,200	7,300	7,400	7,622
Maintenance OF Mains	25,000	25,000	25,000	25,750
Maintenance Of Meters	3,400	3,400	3,400	3,502
Maintenance Of Hydrants	4,000	4,000	4,000	4,120
Vehicle Maintenance/Operation	18,500	19,500	20,500	21,115
Backhoe Fuel	900	900	900	927
Tandem Truck Fuel	1,000	1,100	1,200	1,236
Water Fuel Tax Rebate	-2,500	-2,500	-2,500	-2,575
Transportation Expense	0	0	0	0
Miscellaneous Expense	0	0	0	0
<b>TOTAL TRANSMISSION AND DISTRIBUTION</b>	<b>145,300</b>	<b>148,200</b>	<b>151,200</b>	<b>155,736</b>
<b>ADMINISTRATION AND GENERAL</b>				
Postage Expense	6,000	6,100	6,200	6,386
Uncollectible Accounts	1,000	1,000	1,000	1,000
Director Salary	21,000	21,400	21,800	22,454
Director CPP	700	700	700	721
Director EI	300	300	300	309
Director Worker's Compensation	200	200	200	206
Director Pension	1,100	1,100	1,100	1,133
Director Group Benefits	1,400	1,400	1,400	1,442
Water Administration Salary	13,400	13,700	14,000	14,420
Water Administration CPP	600	600	600	618
Water Administration EI	300	300	300	309
Water Administration WCB	200	200	200	206
Water Administration Pension	600	600	600	618
Water Administration Group Benefits	1,800	1,800	1,800	1,854
Diamond Municipal Solutions	4,000	4,000	4,000	4,120
Audit Expense	9,300	9,600	9,900	10,197
Consulting Expense	12,000	1,500	1,500	1,545
Regulatory Expenses	5,000	5,000	5,000	5,150
Insurance	9,700	10,800	12,000	12,360
Property Management	7,000	7,400	7,800	8,034
Other Administrative Expense	0	0	0	0
<b>TOTAL ADMINISTRATION AND GENERAL</b>	<b>95,600</b>	<b>87,700</b>	<b>90,400</b>	<b>93,082</b>

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<b>Inverness County Water Utility</b>					
<b>Calculation of Depreciation of Tangible Plant at Total Cost</b>					
<b>2017/18</b>					
	Additions to Utility Plant in Service	Capital Cost Contribution from Others	Utility Cost of Plant in Service	Depreciation Rate	Annual Depreciation
				Depreciation Rate for Previous Year	147,975
				Depreciation for Cheticamp	0
<b>LAND AND LAND RIGHTS</b>					
Source of Supply Land	0				0
Land - General					0
<b>STRUCTURES AND IMPROVEMENTS</b>					
Source of Supply Structures	0		0	0.02	0
Power and Pumping Structures	0		0	0.04	0
Purification	0		0	0.05	0
Distribution Reservoirs and Standpipes	731,000	381,296	349,704	0.02	14,620
Water Treatment Plant	0		0		0
Other Inverness System Improvement Study	50,000	0	50,000	0.05	2,500
Other Port Hastings Well Exploration	30,000	0	30,000	0.05	1,500
<b>Equipment</b>					
Electrical Pumping	0	0	0	0.05	0
Purification Equipment	0	0	0	0.05	0
Office Furniture and Equipment					0
Transportation Equipment	0	0	0	0.2	0
Tools and Work Equipment	0		0	0.2	0
Backwash Piping	0		0	0.02	0
Distribution Mains Equipment					0
Meter Shop Equipment	0	0	0	0	0
Other Equipment	0	0	0	0.05	0
<b>Mains</b>					
Transmission	0	0	0	0.0133	0
Distribution	5,000	0	5,000	0.0133	67
<b>Meters</b>	3,500	0	3,500	0.05	175
<b>Hydrants</b>	5,000	0	5,000	0.0133	67
Other	0	0	0	0.05	0
<b>Services</b>	5,000	0	5,000	0.02	100
<b>Other</b>	0	0	0	0.333	0
<b>TOTAL</b>	<b>829,500</b>	<b>381,296</b>	<b>448,204</b>	<b>1</b>	<b>19,028</b>
<b>Source of Funding</b>					
				Depreciation Fund Balance beginning of year	1,037,957
Outside Funding (Gas Tax)	381,296			Interest on Fund balance	12,974
Depreciation fund	348,963			Fund balance before expenditures	1,050,931
Municipality of Inverness County	99,241				
Long Term Debt	0			Depreciation Contribution for the Year	167,003
Capital out of revenue	0			Depreciation Spent During the Year	348,963
<b>TOTAL</b>	<b>829,500</b>			Balance after expenditures and transfer	<b>868,971</b>

<b>Inverness County Water Utility</b> <b>Calculation of Depreciation of Tangible Plant at Total Cost</b> <b>2018/19</b>					
	Additions to Utility Plant in Service	Capital Cost Contribution from Others	Utility Cost of Plant in Service	Depreciation Rate	Annual Depreciation
				Depreciation Rate for Previous Year	167,003
				Depreciation for Cheticamp	0
<b>LAND AND LAND RIGHTS</b>					
Source of Supply Land	0		0		0
Land - General	0		0		0
<b>STRUCTURES AND IMPROVEMENTS</b>					
Source of Supply Structures	0		0	0	0
Power and Pumping Structures	0	0	0	0.04	0
Purification	0		0	0.05	0
Distribution Reservoirs and Standpipes	0	0	0	0.02	0
Water Treatment Plant	0		0		0
Other Port Hastings Well and Treatment	600,000	600,000	0	0.04	24,000
Other	0		0	0.05	0
<b>Equipment</b>	0		0		0
Electrical Pumping	0	0	0	0.05	0
Purification Equipment	0	0	0	0.05	0
Office Furniture and Equipment	0		0		0
Transportation Equipment	0	0	0	0.2	0
Tools and Work Equipment	0		0	0.143	0
Backwash Piping	0		0	0.05	0
Distribution Mains Equipment	0		0		0
Meter Shop Equipment	0	0	0	0	0
Other - Meter Reading Equipment	0	0	0	0.1	0
<b>Mains</b>	0		0		0
Transmission	0	0	0	0.0133	0
Distribution	255,000	0	255,000	0.0133	3,392
<b>Meters</b>	3,500	0	3,500	0.05	175
<b>Hydrants</b>	5,000	0	5,000	0.0133	67
Master Metering- Leak Detection	0	0	0	0.05	0
<b>Services</b>	5,000	0	5,000	0.02	100
<b>Other</b>	0	0	0	0.2	0
<b>TOTAL</b>	<b>868,500</b>	<b>600,000</b>	<b>268,500</b>	<b>1</b>	<b>27,733</b>
<b>Source of Funding</b>					
	Outside Funding	600,000	Depreciation Fund Balance beginning of year		868,971
	Depreciation fund	268,500	Interest on Fund balance		10,862
	Long Term Debt	0	Fund balance before expenditures		879,834
	Capital out of revenue	0	Depreciation Contribution for the Year		194,736
	<b>TOTAL</b>	<b>868,500</b>	Depreciation Spent During the Year		<b>268,500</b>
			Balance after expenditures and transfer		<b>806,070</b>

<b>Inverness County Water Utility</b>					
<b>Calculation of Depreciation of Tangible Plant at Total Cost</b>					
<b>2019/20</b>					
	Additions to Utility Plant in Service	Capital Cost Contribution from Others	Utility Cost of Plant in Service	Depreciation Rate	Annual Depreciation
			Depreciation Rate for Previous Year		194,736
			Depreciation for Cheticamp		15,000
<b>LAND AND LAND RIGHTS</b>					
Source of Supply Land	0	0	0		
Source Water Protection					0
<b>STRUCTURES AND IMPROVEMENTS</b>					0
Source of Supply Structures	0	0	0	0.01333	0
Power and Pumping Structures	0	0	0	0.02	0
Purification	0	0	0	0	0
Distribution Reservoirs and Standpipes	0	0	0	0.02	0
Water Treatment Plant	0	0	0	0.02	0
Other	0	0	0	0.04	0
Other	0	0	0	0.05	0
<b>Equipment</b>		0	0		0
Electrical Pumping	0	0	0	0.05	0
Purification Equipment	0	0	0	0.05	0
Emergency Generator	0	0	0	0.05	0
Transportation Equipment	0	0	0	0.2	0
Tools and Work Equipment	0	0	0	0.2	0
GIS System		0	0		0
Distribution Mains Equipment		0	0		0
Meter Pit	0	0	0	0	0
Other Equipment - Generator	0	0	0	0.04	0
<b>Mains</b>		0	0		0
Transmission	0		0	0.01333	0
Distribution	255,000	0	255,000	0.0133	3,392
<b>Meters</b>	3,500	0	3,500	0.05	175
<b>Hydrants</b>	5,000	0	5,000	0.0133	67
Master Metering- Leak Detection	0		0	0.05	0
<b>Services</b>	5,000	0	5,000	0.02	100
<b>Other</b>	0		0	0.02	0
<b>TOTAL</b>	268,500	0	268,500		3,733
<b>Source of Funding</b>					
			Depreciation Fund Balance beginning of year		806,070
Outside Funding	0		Interest on Fund balance		10,076
Depreciation fund	268,500		Fund balance before expenditures		816,145
Long Term Debt	0		Depreciation Contribution for the Year		213,469
Capital out of revenue	0		Depreciation Spent During the Year		268,500
<b>TOTAL</b>	268,500		Balance after expenditures and transfer		761,114

<b>Inverness County Water Utility</b> <b>Calculation of Depreciation of Tangible Plant at Total Cost</b> <b>2020/21</b>					
	Additions to Utility Plant in Service	Capital Cost Contribution from Others	Utility Cost of Plant in Service	Depreciation Rate	Annual Depreciation
			Depreciation Rate for Previous Year		213,469
			Depreciation for Cheticamp		37,568
<b>LAND AND LAND RIGHTS</b>					
Source of Supply Land	0		0		0
Land - General			0		0
<b>STRUCTURES AND IMPROVEMENTS</b>					
Source of Supply Structures			0	0	0
Power and Pumping Structures			0		0
Purification			0	0.05	0
Distribution Reservoirs and Standpipes		0	0	0.1	0
Water Treatment Plant	0		0	0.02	0
Other	0	0	0	0.04	0
Other			0		0
<b>Equipment</b>					
Electrical Pumping	0	0	0	0.05	0
Purification Equipment	0	0	0	0.05	0
Office Furniture and Equipment			0		0
Transportation Equipment	0	0	0	0.2	0
Tools and Work Equipment	0		0	0.02	0
GIS System			0	0.2	0
Distribution Mains Equipment			0		0
Meter Shop Equipment		0	0	0.05	0
Other Equipment			0		0
<b>Mains</b>					
Transmission	0		0	0.0133	0
Distribution	5,000	0	5,000	0.0133	67
<b>Meters</b>	3,500		3,500	0.05	175
<b>Hydrants</b>	5,000		5,000	0.0133	67
Master Metering- Leak Detection	0		0	0.05	0
<b>Services</b>	5,000	0	5,000	0.02	100
<b>Other</b>					0
<b>TOTAL</b>	18,500	0	18,500	1	408
<b>Source of Funding</b>					
			Depreciation Fund Balance beginning of year		761,114
Outside Funding	0		Interest on Fund balance		9,514
Depreciation fund	18,500		Fund balance before expenditures		770,628
Long Term Debt	0		Depreciation Contribution for the Year		251,445
Capital out of revenue	0		Depreciation Spent During the Year		18,500
<b>TOTAL</b>	18,500		Balance after expenditures and transfer		1,003,573



<b>Inverness County Water Utility</b>			
<b>Calculation of Amortization on Capital Contributions (to Plant)</b>			
<b>2018/19</b>			
	Capital Contributions to Utility Plant in Service	Amortization Rate	Annual Amortization
<b>LAND AND LAND RIGHTS</b>			
Source of Supply Land	0	0.0000	0
Land - General	0	0.0000	0
<b>STRUCTURES AND IMPROVEMENTS</b>	0	0.0000	0
Source of Supply Structures	0	0.0000	0
Power and Pumping Structures	0	0.0400	0
Purification	0	0.0500	0
Distribution Reservoirs and Standpipes	0	0.0200	0
Water Treatment Plant	0	0.0000	0
General - Watershed Study	600,000	0.0400	24,000
Other Water Source Structures	0	0.0500	0
<b>Equipment</b>	0	0.0000	0
Electrical Pumping	0	0.0500	0
Purification Equipment	0	0.0500	0
Office Furniture and Equipment	0	0.0000	0
Transportation Equipment	0	0.2000	0
Tools and Work Equipment	0	0.1430	0
GIS System	0	0.0500	0
Distribution Mains Equipment	0	0.0000	0
Meter Shop Equipment	0	0.0000	0
Other Equipment	0	0.1000	0
<b>Mains</b>	0	0.0000	0
Transmission	0	0.0133	0
Distribution	0	0.0133	0
<b>Meters</b>	0	0.0500	0
<b>Hydrants</b>	0	0.0133	0
Master Metering- Leak Detection	0	0.0500	0
<b>Services</b>	0	0.0200	0
<b>Other</b>	0	0.0000	0
<b>TOTAL</b>	600,000		24,000

**Inverness County Water Utility**  
**Calculation of Amortization on Capital Contributions (to Plant)**  
**2019/20**

	Capital Contributions to Utility Plant in Service	Amortization Rate	Annual Amortization
LAND AND LAND RIGHTS			
Source of Supply Land	0	0.0000	0
Land - General	0	0.0000	0
STRUCTURES AND IMPROVEMENTS		0.0000	0
Source of Supply Structures	0	0.0133	0
Power and Pumping Structures	0	0.0200	0
Purification	0	0.0000	0
Distribution Reservoirs and Standpipes	0	0.0200	0
Water Treatment Plant	0	0.0200	0
General - Watershed Study	0	0.0400	0
Other Water Source Structures	0	0.0500	0
<b>Equipment</b>	0	0.0000	0
Electrical Pumping	0	0.0500	0
Purification Equipment	0	0.0500	0
Office Furniture and Equipment	0	0.0500	0
Transportation Equipment	0	0.2000	0
Tools and Work Equipment	0	0.2000	0
GIS System	0	0.0000	0
Distribution Mains Equipment	0	0.0000	0
Meter Shop Equipment	0	0.0000	0
Other Equipment	0	0.0400	0
<b>Mains</b>	0	0.0000	0
Transmission	0	0.0133	0
Distribution	0	0.0133	0
<b>Meters</b>	0	0.0500	0
<b>Hydrants</b>	0	0.0133	0
Master Metering- Leak Detection	0	0.0500	0
<b>Services</b>	0	0.0200	0
<b>Other</b>	0	0.0200	0
<b>TOTAL</b>	0		0

**Inverness County Water Utility**  
**Calculation of Amortization on Capital Contributions (to Plant)**  
**2020/21**

	Capital Contributions to Utility Plant in Service	Amortization Rate	Annual Amortization
LAND AND LAND RIGHTS			
Source of Supply Land	0	0.0000	0
Land - General	0	0.0000	0
STRUCTURES AND IMPROVEMENTS	0	0.0000	0
Source of Supply Structures	0	0.0000	0
Power and Pumping Structures	0	0.0000	0
Purification	0	0.0500	0
Distribution Reservoirs and Standpipes	0	0.1000	0
Water Treatment Plant	0	0.0200	0
General - Watershed Study	0	0.0400	0
Other Water Source Structures	0	0.0000	0
<b>Equipment</b>	0	0.0000	0
Electrical Pumping	0	0.0500	0
Purification Equipment	0	0.0500	0
Office Furniture and Equipment	0	0.0000	0
Transportation Equipment	0	0.2000	0
Tools and Work Equipment	0	0.0200	0
GIS System	0	0.2000	0
Distribution Mains Equipment	0	0.0000	0
Meter Shop Equipment	0	0.0500	0
Other Equipment	0	0.0000	0
<b>Mains</b>	0	0.0000	0
Transmission	0	0.0133	0
Distribution	0	0.0133	0
<b>Meters</b>	0	0.0500	0
<b>Hydrants</b>	0	0.0133	0
Master Metering- Leak Detection	0	0.0500	0
<b>Services</b>	0	0.0200	0
<b>Other</b>	0	0.0000	0
<b>TOTAL</b>	0		0

**Inverness County Water Utility**  
**Allocation of the Total Cost of Utility Plant in Service**  
**Between General Service and Fire Protection**  
**2017/18**

	Utility Plant in Service Previous Year	Cheticamp Additions	Additions	Utility Plant in Service	Percent	General Service	Percent	Fire Protection
<b>Intangible Plant</b>								
Organization and Working Capital				-	100.0%	0	0.0%	0
<b>Tangible Plant</b>								
LAND AND LAND RIGHTS	-	-	-	-	90.0%	0	10.0%	0
Source of Supply Land	-	-	-	-	90.0%	0	10.0%	0
Land - General	59,192	-	-	59,192	90.0%	53,273	10.0%	5,919
STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	0	-	0
Cheticamp Source of Supply and Treatment		1,166,505		1,166,505	100.0%	1,166,505	0.0%	
Source of Supply Structures	585,078	-	-	585,078	90.0%	526,570	10.0%	58,508
Power and Pumping Structures	210,718	-	-	210,718	90.0%	189,646	10.0%	21,072
Purification	-	-	-	-	90.0%	0	10.0%	0
Distribution Reservoirs and Standpipes	1,474,839	-	731,000	2,205,839	40.0%	882,336	60.0%	1,323,503
Water Treatment Plant	-	-	-	-	90.0%	0	10.0%	0
Other- Inverness System Improvement Study	-	-	50,000	50,000	90.0%	45,000	10.0%	5,000
Other - Port Hastings Well Exploration	-	-	30,000	30,000	90.0%	27,000	10.0%	3,000
<b>Equipment</b>	-	-	-	-	-	0	-	0
Electrical Pumping	123,654	-	-	123,654	90.0%	111,289	10.0%	12,365
Purification Equipment	1,437,366	-	-	1,437,366	90.0%	1,293,629	10.0%	143,737
Office Furniture and Equipment	-	-	-	-	90.0%	0	10.0%	0
Transportation Equipment	-	-	-	-	90.0%	0	10.0%	0
Tools and Work Equipment	-	-	-	-	90.0%	0	10.0%	0
Backwash Piping	-	-	-	-	90.0%	0	10.0%	0
Distribution Mains Equipment	-	-	-	-	40.0%	0	60.0%	0
Meter Shop Equipment	-	-	-	-	90.0%	0	10.0%	0
Other Port Hood Water Project	100,001	-	-	100,001	90.0%	90,001	10.0%	10,000
<b>Mains</b>	-	-	-	-	-	0	-	0
Transmission	659,428	-	-	659,428	40.0%	263,771	60.0%	395,657
Distribution	1,443,191	-	5,000	1,448,191	40.0%	579,276	60.0%	868,915
Cheticamp Distribution		329,975		329,975	100.0%	329,975	0.0%	
<b>Meters</b>	313,597	-	3,500	317,097	100.0%	317,097	0.0%	0
<b>Hydrants</b>	147,555	-	5,000	152,555	0.0%	0	100.0%	152,555
Sprinkler Lines	-	-	-	-	100.0%	0	0.0%	0
<b>Services</b>	115,572	-	5,000	120,572	100.0%	120,572	0.0%	0
Other	30,663	-	-	30,663	90.0%	27,597	10.0%	3,066
<b>TOTAL</b>	<b>6,700,854</b>	<b>1,496,480</b>	<b>829,500</b>	<b>9,026,834</b>	<b>66.7%</b>	<b>6,023,537</b>	<b>33.3%</b>	<b>3,003,297</b>

**Inverness County Water Utility**  
**Allocation of the Total Cost of Utility Plant in Service**  
**Between General Service and Fire Protection**  
**2018/19**

	Utility Plant in Service Previous Year	Cheticamp Additions	Additions	Utility Plant in Service	Percent	General Service	Percent	Fire Protection
<b>Intangible Plant</b>								
Organization and Working Capital	-	-	-	-	100.0%	0	0.0%	0
<b>Tangible Plant</b>	-	-	-	-				
<b>LAND AND LAND RIGHTS</b>	-	-	-	-	90.0%	0	10.0%	0
Source of Supply Land	-	-	-	-	90.0%	0	10.0%	0
Land - General	59,192	-	-	59,192	90.0%	53,273	10.0%	5,919
<b>STRUCTURES AND IMPROVEMENTS</b>	-	-	-	-		0		0
Cheticamp Source of Supply and Treatment	1,166,505	-	-	1,166,505	100.0%	1,166,505	0.0%	0
Source of Supply Structures	585,078	-	-	585,078	90.0%	526,570	10.0%	58,508
Power and Pumping Structures	210,718	-	-	210,718	90.0%	189,646	10.0%	21,072
Purification	-	-	-	-	90.0%	0	10.0%	0
Distribution Reservoirs and Standpipes	2,205,839	-	-	2,205,839	40.0%	882,336	60.0%	1,323,503
Water Treatment Plant	-	-	-	-	90.0%	0	10.0%	0
Other- Inverness System Improvement Study	50,000	-	-	50,000	90.0%	45,000	10.0%	5,000
Other - Port Hastings Well Exploration	30,000	-	600,000	630,000	90.0%	567,000	10.0%	63,000
<b>Equipment</b>	-	-	-	-		0		0
Electrical Pumping	123,654	-	-	123,654	90.0%	111,289	10.0%	12,365
Purification Equipment	1,437,366	-	-	1,437,366	90.0%	1,293,629	10.0%	143,737
Office Furniture and Equipment	-	-	-	-	90.0%	0	10.0%	0
Transportation Equipment	-	-	-	-	90.0%	0	10.0%	0
Tools and Work Equipment	-	-	-	-	90.0%	0	10.0%	0
Backwash Piping	-	-	-	-	90.0%	0	10.0%	0
Distribution Mains Equipment	-	-	-	-	40.0%	0	60.0%	0
Meter Shop Equipment	-	-	-	-	90.0%	0	10.0%	0
Other Equipment	100,001	-	-	100,001	90.0%	90,001	10.0%	10,000
<b>Mains</b>	-	-	-	-		0		0
Transmission	659,428	-	-	659,428	40.0%	263,771	60.0%	395,657
Distribution	1,448,191	-	255,000	1,703,191	40.0%	681,276	60.0%	1,021,915
Cheticamp Distribution	329,975	-	-	329,975	100.0%	329,975	0.0%	0
<b>Meters</b>	317,097	-	3,500	320,597	100.0%	320,597	0.0%	0
<b>Hydrants</b>	152,555	-	5,000	157,555	0.0%	0	100.0%	157,555
Sprinkler Lines	-	-	-	-	100.0%	0	0.0%	0
<b>Services</b>	120,572	-	5,000	125,572	100.0%	125,572	0.0%	0
<b>Other</b>	30,663	-	-	30,663	90.0%	27,597	10.0%	3,066
<b>TOTAL</b>	<b>9,026,834</b>	<b>-</b>	<b>868,500</b>	<b>9,895,334</b>	<b>67.4%</b>	<b>6,674,037</b>	<b>32.6%</b>	<b>3,221,297</b>

<b>Inverness County Water Utility</b> <b>Allocation of the Total Cost of Utility Plant in Service</b> <b>Between General Service and Fire Protection</b> <b>2019/20</b>								
	Utility Plant in Service Previous Year	Cheticamp Additions	Additions	Utility Plant in Service	Percent	General Service	Percent	Fire Protection
<b>Intangible Plant</b>								
Organization and Working Capital	-			-	100.0%	0	0.0%	0
<b>Tangible Plant</b>	-			-				
<b>LAND AND LAND RIGHTS</b>	-	0		-	90.0%	0	10.0%	0
Source of Supply Land	-	0	0	-	90.0%	0	10.0%	0
Land - General	59,192	0	0	59,192	90.0%	53,273	10.0%	5,919
<b>STRUCTURES AND IMPROVEMENTS</b>	-	0	0	-		0		0
Cheticamp Source of Supply and Treatment	1,166,505		0	1,166,505	100.0%	1,166,505	0.0%	0
Source of Supply Structures	585,078	0	0	585,078	90.0%	526,570	10.0%	58,508
Power and Pumping Structures	210,718	0	0	210,718	90.0%	189,646	10.0%	21,072
Purification	-	0	0	-	90.0%	0	10.0%	0
Distribution Reservoirs and Standpipes	2,205,839	0	0	2,205,839	40.0%	882,336	60.0%	1,323,503
Water Treatment Plant	-	0	0	-	90.0%	0	10.0%	0
Other- Inverness System Improvement Study	50,000	0	0	50,000	90.0%	45,000	10.0%	5,000
Other - Port Hastings Well Exploration	630,000	0	0	630,000	90.0%	567,000	10.0%	63,000
<b>Equipment</b>	-	0	0	-		0		0
Electrical Pumping	123,654	0	0	123,654	90.0%	111,289	10.0%	12,365
Purification Equipment	1,437,366	0	0	1,437,366	90.0%	1,293,629	10.0%	143,737
Office Furniture and Equipment	-	0	0	-	90.0%	0	10.0%	0
Transportation Equipment	-	0	0	-	90.0%	0	10.0%	0
Tools and Work Equipment	-	0	0	-	90.0%	0	10.0%	0
Backwash Piping	-	0	0	-	90.0%	0	10.0%	0
Distribution Mains Equipment	-	0	0	-	40.0%	0	60.0%	0
Meter Pit	-	0	0	-	90.0%	0	10.0%	0
Other Equipment	100,001	0	0	100,001	90.0%	90,001	10.0%	10,000
<b>Mains</b>	-	0	0	-		0		0
Transmission	659,428	0	0	659,428	40.0%	263,771	60.0%	395,657
Distribution	1,703,191	0	255,000	1,958,191	40.0%	783,276	60.0%	1,174,915
Cheticamp Distribution	329,975			329,975	100.0%	329,975	0.0%	0
<b>Meters</b>	320,597	0	3,500	324,097	100.0%	324,097	0.0%	0
<b>Hydrants</b>	157,555	0	5,000	162,555	0.0%	0	100.0%	162,555
Sprinkler Lines	-	0	0	-	100.0%	0	0.0%	0
<b>Services</b>	125,572	0	5,000	130,572	100.0%	130,572	0.0%	0
<b>Other</b>	30,663	0	0	30,663	90.0%	27,597	10.0%	3,066
<b>TOTAL</b>	<b>9,895,334</b>	<b>-</b>	<b>268,500</b>	<b>10,163,834</b>	<b>66.8%</b>	<b>6,784,537</b>	<b>33.2%</b>	<b>3,379,297</b>

<b>Inverness County Water Utility</b> <b>Allocation of the Total Cost of Utility Plant in Service</b> <b>Between General Service and Fire Protection</b> <b>2020/21</b>								
	Utility Plant in Service Previous Year	Cheticamp Additions	Additions	Utility Plant in Service	Percent	General Service	Percent	Fire Protection
<b>Intangible Plant</b>								
Organization and Working Capital	-			-	100.0%	0	0.0%	0
<b>Tangible Plant</b>								
<b>LAND AND LAND RIGHTS</b>	-	0		-	90.0%	0	10.0%	0
Source of Supply Land	-	0	0	-	90.0%	0	10.0%	0
Land - General	59,192	0	0	59,192	90.0%	53,273	10.0%	5,919
<b>STRUCTURES AND IMPROVEMENTS</b>	-	0	0	-		0		0
Cheticamp Source of Supply and Treatment	1,166,505	0	0	1,166,505	100.0%	1,166,505	0.0%	0
Source of Supply Structures	585,078	0	0	585,078	90.0%	526,570	10.0%	58,508
Power and Pumping Structures	210,718	0	0	210,718	90.0%	189,646	10.0%	21,072
Purification	-	0	0	-	90.0%	0	10.0%	0
Distribution Reservoirs and Standpipes	2,205,839	0	0	2,205,839	40.0%	882,336	60.0%	1,323,503
Water Treatment Plant	-	0	0	-	90.0%	0	10.0%	0
Other- Inverness System Improvement Study	50,000	0	0	50,000	90.0%	45,000	10.0%	5,000
Other - Port Hastings Well Exploration	630,000	0	0	630,000	90.0%	567,000	10.0%	63,000
<b>Equipment</b>	-	0	0	-		0		0
Electrical Pumping	123,654	0	0	123,654	90.0%	111,289	10.0%	12,365
Purification Equipment	1,437,366	0	0	1,437,366	90.0%	1,293,629	10.0%	143,737
Office Furniture and Equipment	-	0	0	-	90.0%	0	10.0%	0
Transportation Equipment	-	0	0	-	90.0%	0	10.0%	0
Tools and Work Equipment	-	0	0	-	90.0%	0	10.0%	0
GIS System	-	0	0	-	90.0%	0	10.0%	0
Distribution Mains Equipment	-	0	0	-	40.0%	0	60.0%	0
Meter Shop Equipment	-	0	0	-	90.0%	0	10.0%	0
Other Equipment	100,001	0	0	100,001	90.0%	90,001	10.0%	10,000
<b>Mains</b>	-	0	0	-		0		0
Transmission	659,428	0	0	659,428	40.0%	263,771	60.0%	395,657
Distribution	1,958,191	0	0	1,958,191	40.0%	783,276	60.0%	1,174,915
Cheticamp Distribution	329,975	0	5,000	334,975	100.0%	334,975	0.0%	0
<b>Meters</b>	324,097	0	3,500	327,597	100.0%	327,597	0.0%	0
<b>Hydrants</b>	162,555	0	5,000	167,555	0.0%	0	100.0%	167,555
Sprinkler Lines	-	0	0	-	100.0%	0	0.0%	0
<b>Services</b>	130,572	0	5,000	135,572	100.0%	135,572	0.0%	0
<b>Other</b>	30,663	0	0	30,663	90.0%	27,597	10.0%	3,066
<b>TOTAL</b>	<b>10,163,834</b>	<b>-</b>	<b>18,500</b>	<b>10,182,334</b>	<b>66.8%</b>	<b>6,798,037</b>	<b>33.2%</b>	<b>3,384,297</b>

<b>Inverness County Water Utility</b>			
<b>Allocation of Fire Protection Charges</b>			
<b>Projected Expenses for 2018/19</b>			
	<b>Estimated Expenses</b>	<b>PerCent Allocation to fire Protection</b>	<b>Fire Protection Charge</b>
Source of Supply	128,600	10.0%	12,860
Pumping	155,400	10.0%	15,540
Water Treatment	205,200	10.0%	20,520
Transmission and Distribution	148,200	39.2%	58,088
Adminstration and General	87,700	10.0%	8,770
Depreciation	194,736	39.2%	76,329
Depreciation Cheticamp	0	0.0%	0
Other	0	10.0%	0
Return on Rate Base	32,893	39.2%	12,893
<b>Total</b>	<b>952,729</b>	<b>21.5%</b>	<b>205,000</b>

<b>Inverness County Water Utility</b>			
<b>Allocation of Fire Protection Charges</b>			
<b>Projected Expenses for Year 2019/20</b>			
	<b>Estimated Expenses</b>	<b>PerCent Allocation to fire Protection</b>	<b>Fire Protection Charge</b>
Source of Supply	134,000	10.0%	13,400
Pumping	160,100	10.0%	16,010
Water Treatment	210,300	10.0%	21,030
Transmission and Distribution	151,200	35.4%	53,479
Adminstration and General	90,400	10.0%	9,040
Depreciation	198,469	35.4%	70,198
Depreciation Cheticamp	15,000	0.0%	0
Other	0	10.0%	0
Return on Rate Base	70,240	35.4%	24,844
<b>Total</b>	<b>1,029,709</b>	<b>20.2%</b>	<b>208,000</b>

<b>Inverness County Water Utility</b>			
<b>Allocation of Fire Protection Charges</b>			
<b>Projected Expenses for Year 2020/21</b>			
	<b>Estimated Expenses</b>	<b>PerCent Allocation to fire Protection</b>	<b>Fire Protection Charge</b>
Source of Supply	138,020	10.0%	13,802
Pumping	164,903	10.0%	16,490
Water Treatment	216,609	10.0%	21,661
Transmission and Distribution	155,736	33.2%	51,762
Adminstration and General	93,082	10.0%	9,308
Depreciation	213,877	33.2%	71,086
Deprecaition Cheticamp	37,568	0.0%	0
Other	0	10.0%	0
Return on Rate Base	97,840	33.2%	32,519
<b>Total</b>	<b>1,117,635</b>	<b>19.4%</b>	<b>216,629</b>



<b>Inverness County Water Utility</b>				
<b>Calculation of rate Base and required Return on rate Base</b>				
<b>Years Ending March 31st</b>				
	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20</b>	<b>2020/21</b>
	<b>(Estimate)</b>	<b>(Estimate)</b>	<b>(Estimate)</b>	<b>(Estimate)</b>
<b>RATE BASE</b>				
Utility plant in Service March 31st	9,026,834	9,895,334	10,163,834	10,182,334
Less Accumulated Depreciation on actual cost of plant in service	(1,423,212)	(1,361,621)	(1,365,354)	(1,380,762)
Less unamortized amount of capital contribution for plant in service	(2,234,153)	(2,770,896)	(2,707,638)	(2,644,380)
<b>Estimated Rate Base at Year End</b>	<b>5,369,469</b>	<b>5,762,817</b>	<b>6,090,842</b>	<b>6,157,192</b>
<b>REQUIRED RETURN</b>				
Non-operating Expenditures (B-2)	77,400	76,700	84,400	112,000
Less Non-operating Revenue	(29,647)	(29,647)	-	-
Less Other Non-operating Revenue (B-2)	(16,160)	(14,160)	(14,160)	(14,160)
<b>Return on Rate Base</b>	<b>31,593</b>	<b>32,893</b>	<b>70,240</b>	<b>97,840</b>
<b>Required Rate of Return (Req'd Return/Est Rate Base)</b>	<b>0.00%</b>	<b>0.00%</b>	<b>1.15%</b>	<b>1.59%</b>

**Inverness County Water Utility**  
**Calculation of Revenue Required for Each Billing/Cost Category**  
**2018/19**

	Total Revenue Required	Fire Protection Revenue	Revenue Required from Metered Rates	Charge		Commodity Charge				
				Customer	Base	Delivery	Production			
Source of Supply	128,600	12,860	115,740		0%	0	0%	0	100%	115,740
Pumping	155,400	15,540	139,860					0	100%	139,860
Water Treatment	205,200	20,520	184,680					0	100%	184,680
Transmission and Distribution	148,200	58,088	90,112		100%	90,112	0%	0		
Administration and General	87,700	8,770	78,930	10%	7,893	90%	71,037			
Depreciation	194,736	76,329	118,407		100%	118,407				
Depreciation Cheticamp	0	0	0		100%	0				
Return on Rate Base	32,893	12,893	20,000		40%	8,000	30%	6,000	30%	6,000
<b>SUBTOTAL</b>	<b>952,729</b>	<b>205,000</b>	<b>747,729</b>		<b>7,893</b>	<b>287,556</b>		<b>6,000</b>		<b>446,280</b>
<b>TOTAL</b>	<b>952,729</b>	<b>205,000</b>	<b>747,729</b>		<b>7,893</b>	<b>287,556</b>		<b>6,000</b>		<b>446,280</b>

**Inverness County Water Utility**  
**Calculation of Revenue Required for Each Billing/Cost Category**  
**2019/20**

	Total Revenue Required	Fire Protection Revenue	Revenue Required from Metered Rates	Charge		Commodity Charge				
				Customer	Base	Delivery	Production			
Source of Supply	134,000	13,400	120,600		0%	0	0%	0	100%	120,600
Pumping	160,100	16,010	144,090						100%	144,090
Water Treatment	210,300	21,030	189,270						100%	189,270
Transmission and Distribution	151,200	53,479	97,721		100%	97,721	0%	0		
Administration and General	90,400	9,040	81,360	10%	8,136	90%	73,224			
Depreciation	198,469	70,198	128,271		100%	128,271				
Depreciation Cheticamp	15,000	0	15,000		100%	15,000				
Return on Rate Base	70,240	24,844	45,396		40%	18,159	30%	13,619	30%	13,619
<b>SUBTOTAL</b>	<b>1,029,709</b>	<b>208,000</b>	<b>821,709</b>		<b>8,136</b>	<b>332,375</b>		<b>13,619</b>		<b>467,579</b>
<b>TOTAL</b>	<b>1,029,709</b>	<b>208,000</b>	<b>821,709</b>		<b>8,136</b>	<b>332,375</b>		<b>13,619</b>		<b>467,579</b>

**Inverness County Water Utility**  
**Calculation of Revenue Required for Each Billing/Cost Category**  
**2020/21**

	Total Revenue Required	Fire Protection Revenue	Revenue Required from Metered Rates	Charge		Commodity Charge				
				Customer	Base	Delivery	Production			
Source of Supply	138,020	13,802	124,218		0%	0	0%	0	100%	124,218
Pumping	164,903	16,490	148,413						100%	148,413
Water Treatment	216,609	21,661	194,948						100%	194,948
Transmission and Distribution	155,736	51,762	103,974		100%	103,974	0%	0		
Administration and General	93,082	9,308	83,774	10%	8,377	90%	75,396			
Depreciation	213,877	71,086	142,791		100%	142,791				
Depreciation Cheticamp	37,568	0	37,568		100%	37,568				
Return on Rate Base	97,840	32,519	65,321		40%	26,128	30%	19,596	30%	19,596
<b>SUBTOTAL</b>	<b>1,117,635</b>	<b>216,629</b>	<b>901,006</b>		<b>8,377</b>	<b>385,858</b>		<b>19,596</b>		<b>487,175</b>
<b>TOTAL</b>	<b>1,117,635</b>	<b>216,629</b>	<b>901,006</b>		<b>8,377</b>	<b>385,858</b>		<b>19,596</b>		<b>487,175</b>

**Inverness County Water Utility  
Service Connections and Equivalents  
2018/19**

Meter Size	Number of Services	Cheticamp	TOTAL	Capacity Ratio	System Equivalents
Unmetered	385		385	1	385
5/8"	999	98	1097	1	1097
3/4"	5	0	5	1.5	8
1"	21	3	24	2.5	60
1.5"	17	1	18	5	90
2"	22	4	26	8	208
3"	3	2	5	16	80
4"	1	1	2	25	50
6"	0		0	50	0
					0
<b>TOTAL</b>	1453	109	1562		1978

**Inverness County Water Utility  
Service Connections and Equivalents  
2019/20**

Meter Size	Number of Services	Cheticamp	TOTAL	Capacity Ratio	System Equivalents
Unmetered	385		385	1	385
5/8"	999	98	1097	1	1097
3/4"	5	0	5	1.5	8
1"	21	3	24	2.5	60
1.5"	17	1	18	5	90
2"	22	4	26	8	208
3"	3	2	5	16	80
4"	1	1	2	25	50
6"	0		0	50	0
<b>TOTAL</b>	1453	109	1562		1978

**Inverness County Water Utility  
Service Connections and Equivalents  
2020/21**

Meter Size	Number of Services	Cheticamp	TOTAL	Capacity Ratio	System Equivalents
Unmetered	385		385	1	385
5/8"	999	98	1097	1	1097
3/4"	5	0	5	1.5	8
1"	21	3	24	2.5	60
1.5"	17	1	18	5	90
2"	22	4	26	8	208
3"	3	2	5	16	80
4"	1	1	2	25	50
6"	0		0	50	0
<b>TOTAL</b>	1453	109	1562		1978

**Inverness County Water Utility  
Service Connections and Equivalents  
2018/19**

Meter Size	Capacity Ratio	Base Charge	Customer Charge	Total Base Charge	
				Annual	Quarterly
Unmetered	1	145.41	5.05	150.47	37.62
5/8"	1	145.41	5.05	150.47	37.62
3/4"	1.5	218.12	5.05	223.17	55.79
1"	2.5	363.53	5.05	368.59	92.15
1.5"	5	727.07	5.05	732.12	183.03
2"	8	1,163.31	5.05	1,168.36	292.09
3"	16	2,326.62	5.05	2,331.67	582.92
4"	25	3,635.35	5.05	3,640.40	910.10
6"	50	7,270.69	5.05	7,275.74	1,818.94
<b>TOTAL</b>					

**Inverness County Water Utility  
Service Connections and Equivalents  
2019/20**

Meter Size	Capacity Ratio	Base Charge	Customer Charge	Total Base Charge	
				Annual	Quarterly
Unmetered	1	168.08	5.21	173.29	43.32
5/8"	1	168.08	5.21	173.29	43.32
3/4"	1.5	252.12	5.21	257.33	64.33
1"	2.5	420.20	5.21	425.40	106.35
1.5"	5	840.39	5.21	845.60	211.40
2"	8	1,344.63	5.21	1,349.84	337.46
3"	16	2,689.25	5.21	2,694.46	673.62
4"	25	4,201.96	5.21	4,207.17	1,051.79
6"	50	8,403.92	5.21	8,409.13	2,102.28
<b>TOTAL</b>					

**Inverness County Water Utility  
Service Connections and Equivalents  
2020/21**

Meter Size	Capacity Ratio	Base Charge	Customer Charge	Total Base Charge	
				Annual	Quarterly
Unmetered	1	195.12	5.36	200.49	50.12
5/8"	1	195.12	5.36	200.49	50.12
3/4"	1.5	292.69	5.36	298.05	74.51
1"	2.5	487.81	5.36	493.17	123.29
1.5"	5	975.62	5.36	980.98	245.25
2"	8	1,560.99	5.36	1,566.36	391.59
3"	16	3,121.98	5.36	3,127.35	781.84
4"	25	4,878.10	5.36	4,883.46	1,220.87
6"	50	9,756.20	5.36	9,761.56	2,440.39
<b>TOTAL</b>					

Inverness County Water Utility Water Consumption by Block						
Meter Size	Actual Current Consumption			2018/19 Consumption		
	1st Block Cubic Meters	Cheticamp Cubic Meters	Total Cubic Meters	1st Block Cubic Meters	Cheticamp Cubic Meters	Total Cubic Meters
Unmetered	96,250		96,250	94,806		94,806
5/8"	148,276	14,494	162,770	146,052	14,277	160,328
3/4"	0		0	0	0	0
1"	7,665	6,303	13,968	7,665	6,303	13,968
1.5"	12,272	400	12,672	12,272	400	12,672
2"	13,682	14,859	28,541	13,682	14,859	28,541
3"	11,240	49,458	60,698	11,240	49,458	60,698
4"	4,416	7,455	11,871	4,416	7,455	11,871
6"	0	0	0	0	0	0
			0			0
<b>TOTAL</b>	293,801	92,969	386,770	290,133	92,751	382,884
		<b>TOTAL</b>	<b>386,770</b>		<b>TOTAL</b>	<b>382,884</b>

Inverness County Water Utility Water Consumption by Block						
Meter Size	2019/20 Current Consumption			2020/21 Consumption		
	1st Block Cubic Meters	Cheticamp Cubic Meters	Total Cubic Meters	1st Block Cubic Meters	Cheticamp Cubic Meters	Total Cubic Meters
Unmetered	93,384		93,384	91,983		91,983
5/8"	143,861	14,062	157,923	141,703	13,851	155,555
3/4"	0	0	0	0	0	0
1"	7,665	6,303	13,968	7,665	6,303	13,968
1.5"	12,272	400	12,672	12,272	400	12,672
2"	13,682	14,859	28,541	13,682	14,859	28,541
3"	11,240	49,458	60,698	11,240	49,458	60,698
4"	4,416	7,455	11,871	4,416	7,455	11,871
6"	0	0	0	0	0	0
			0			0
<b>TOTAL</b>	286,520	92,537	379,057	282,962	92,326	375,288
		<b>TOTAL</b>	<b>379,057</b>		<b>TOTAL</b>	<b>375,288</b>

**Worksheet C-7**

21-Dec-17

<b>Inverness County Water Utility                      Calculation of Consumption Charge                      2018/19</b>		
NET PRODUCTION EXPENSE	BLOCK 1	BLOCK 2
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	1.17	
<b>NET DELIVERY EXPENSES</b>		
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	0.02	
<b>BLOCK 1 CONSUMPTION CHARGE PER Cubic Meter</b>	<b>1.18</b>	

<b>Inverness County Water Utility                      Calculation of Consumption Charge                      2019/20</b>		
NET PRODUCTION EXPENSE	BLOCK 1	BLOCK 2
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	1.23	
<b>NET DELIVERY EXPENSES</b>		
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	0.04	
<b>BLOCK 1 CONSUMPTION CHARGE PER Cubic Meter</b>	<b>1.27</b>	

<b>Inverness County Water Utility                      Calculation of Consumption Charge                      2020/21</b>		
NET PRODUCTION EXPENSE	BLOCK 1	BLOCK 2
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	1.30	
<b>NET DELIVERY EXPENSES</b>		
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	0.05	
<b>BLOCK 1 CONSUMPTION CHARGE PER Cubic Meter</b>	<b>1.35</b>	

**Inverness County Water Utility  
Water Consumption by Block  
2018/19**

**BASE CHARGE**

<u>Meter Size</u>	<u>Number</u>	<u>Base Rate</u>	<u>Dollar Revenue</u>
Unmetered	385	150.47	57,930
5/8"	1,097	150.47	165,062
3/4"	5	223.17	1,116
1"	24	368.59	8,846
1.5"	18	732.12	13,178
2"	26	1,168.36	30,377
3"	5	2,331.67	11,658
4"	2	3,640.40	7,281
6"	0	7,275.74	0

**TOTAL BASE REVENUE** 295,449

**CONSUMPTION CHARGE**

	<u>Quantity</u>	<u>\$/ cubic meter</u>	
1st Block	382,884	1.18	452,280

**TOTAL CONSUMPTION REVENUE** 452,280

**TOTAL OPERATING REVENUES FOR YEAR (BASE + CONSUMPTION)** 747,729

**Inverness County Water Utility  
Water Consumption by Block  
2019/20**

**BASE CHARGE**

<u>Meter Size</u>	<u>Number</u>	<u>Base Rate</u>	<u>Dollar Revenue</u>
Unmetered	385	173.29	66,716
5/8"	1,097	173.29	190,096
3/4"	5	257.33	1,287
1"	24	425.40	10,210
1.5"	18	845.60	15,221
2"	26	1,349.84	35,096
3"	5	2,694.46	13,472
4"	2	4,207.17	8,414
6"	0	8,409.13	0

**TOTAL BASE REVENUE** 340,511

**CONSUMPTION CHARGE**

	<u>Quantity</u>	<u>\$/ cubic meter</u>	
1st Block	379,057	1.27	481,198

**TOTAL CONSUMPTION REVENUE** 481,198

**TOTAL OPERATING REVENUES FOR YEAR (BASE + CONSUMPTION)** 821,709

<b>Inverness County Water Utility</b>				
<b>Water Consumption by Block</b>				
<b>2020/21</b>				
<b>BASE CHARGE</b>				
<u>Meter Size</u>	<u>Number</u>	<u>Base Rate</u>	<u>Dollar Revenue</u>	
Unmetered	385	200.49	77,188	
5/8"	1,097	200.49	219,935	
3/4"	5	298.05	1,490	
1"	24	493.17	11,836	
1.5"	18	980.98	17,658	
2"	26	1,566.36	40,725	
3"	5	3,127.35	15,637	
4"	2	4,883.46	9,767	
6"	0	9,761.56	0	
<b>TOTAL BASE REVENUE</b>			<b>394,235</b>	
<b>CONSUMPTION CHARGE</b>				
	<u>Quantity</u>	<u>\$/ cubic meter</u>		
1st Block	375,288	1.35	506,771	
<b>TOTAL CONSUMPTION REVENUE</b>			<b>506,771</b>	
<b>TOTAL OPERATING REVENUES FOR YEAR (BASE + CONSUMPTION)</b>			<b>901,006</b>	



**Inverness County Water Utility**  
**Comparison of Current Water Rates with Proposed New Rates**  
**2018/19**

Meter Size	Average Quarterly Consumption	Base Charge		Percent Change	Commodity Charge		Percent Change	Quarterly Water Bill		Percent Change
	1st Block	Current	Proposed		Current	Proposed		Current	Proposed	
Unmetered	62							93.29	110.26	18.2%
5/8"	37	32.26	37.62	16.6%	35.81	43.16	20.5%	68.07	80.78	18.7%
3/4"	-	-	-	0.0%	-	-	0.0%	-	-	0.0%
1"	146	79.31	92.15	16.2%	142.59	171.87	20.5%	221.90	264.02	19.0%
1.5"	176	157.73	183.03	16.0%	172.48	207.90	20.5%	330.21	390.93	18.4%
2"	274	251.83	292.09	16.0%	268.94	324.17	20.5%	520.77	616.26	18.3%
3"	3,035	502.77	582.92	15.9%	2,974.21	3,584.97	20.5%	3,476.98	4,167.88	19.9%
4"	1,484	785.08	910.10	15.9%	1,454.14	1,752.75	0.0%	2,239.22	2,662.85	18.9%
6"		1,569.26	1,818.94	15.9%	-	-	0.0%			0.0%

**Inverness County Water Utility**  
**Comparison of Current Water Rates with Proposed New Rates**  
**2019/20**

Meter Size	Average Quarterly Consumption	Base Charge		Percent Change	Commodity Charge		Percent Change	Quarterly Water Bill		Percent Change
	1st Block	Current	Proposed		Current	Proposed		Current	Proposed	
Unmetered	61							110.26	120.12	8.9%
5/8"	36	37.62	43.32	15.2%	43.16	45.69	5.9%	80.78	89.01	10.2%
3/4"	-	-	-	0.0%	-	-	0.0%	-	-	0.0%
1"	146	92.15	106.35	15.4%	171.87	184.71	7.5%	264.02	291.06	10.2%
1.5"	176	183.03	211.40	15.5%	207.90	223.42	7.5%	390.93	434.82	11.2%
2"	274	292.09	337.46	15.5%	324.17	348.38	7.5%	616.26	685.84	11.3%
3"	3,035	582.92	673.62	15.6%	3,584.97	3,852.69	7.5%	4,167.88	4,526.30	8.6%
4"	1,484	910.10	1,051.79	15.6%	1,752.75	1,883.65	0.0%	2,662.85	2,935.44	10.2%
6"		1,818.94	2,102.28	15.6%						0.0%

**Inverness County Water Utility**  
**Comparison of Current Water Rates with Proposed New Rates**  
**2020/21**

Meter Size	Average Quarterly Consumption	Base Charge		Percent Change	Commodity Charge		Percent Change	Quarterly Water Bill		Percent Change
	1st Block	Current	Proposed		Current	Proposed		Current	Proposed	
Unmetered	60							120.12	130.81	8.9%
5/8"	35	43.32	50.12	15.7%	45.69	47.87	4.8%	89.01	97.99	10.1%
3/4"	-	-	-	0.0%	-	-	0.0%	-	-	0.0%
1"	146	106.35	123.29	15.9%	184.71	196.48	6.4%	291.06	319.77	9.9%
1.5"	176	211.40	245.25	16.0%	223.42	237.66	6.4%	434.82	482.91	11.1%
2"	274	337.46	391.59	16.0%	348.38	370.58	6.4%	685.84	762.17	11.1%
3"	3,035	673.62	781.84	16.1%	3,852.69	4,098.20	6.4%	4,526.30	4,880.03	7.8%
0	1,484	1,051.79	1,220.87	16.1%	1,883.65	2,003.68	0.0%	2,935.44	3,224.55	9.8%
6"		2,102.28	2,440.39	16.1%	-	-				0.0%

<b>Inverness County Water Utility</b>				
<b>Comparative Statement of Operations</b>				
Fiscal Years ending March 31st				
	2017/18 Year	Projection Using Proposed Rates		
		2018/19 Test Yr 1	2019/20 Test Yr 2	2020/21 Test Yr 3
<b>OPERATING REVENUES</b>				
Metered and Unmetered Sales	583,200	747,729	821,709	901,006
Public Fire Protection	202,175	205,000	208,000	216,629
Sprinkler Service/Private Hydrants	4,160	4,160	4,160	4,160
Overdue Accounts	12,000	10,000	10,000	10,000
<b>Total</b>	801,535	966,889	1,043,869	1,131,795
<b>OPERATING EXPENDITURES</b>				
Source of Supply	123,500	128,600	134,000	138,020
Pumping	150,600	155,400	160,100	164,903
Water Treatment	200,200	205,200	210,300	216,609
Transmission and Distribution	145,300	148,200	151,200	155,736
Administration and General	95,600	87,700	90,400	93,082
Depreciation	167,003	194,736	198,469	213,877
Depreciation Cheticamp	0	0	15,000	37,568
<b>Total</b>	882,203	919,836	959,469	1,019,795
<b>OPERATING PROFIT (LOSS)</b>				
<b>NON-OPERATING REVENUES</b>				
Interest and other income	0	0	0	0
Transfer from Depreciation Fund	29,647	29,647	0	0
Other	0	0	0	0
<b>Total</b>	29,647	29,647	0	0
<b>NON-OPERATING EXPENDITURES</b>				
New Debt - Principal	50,000	50,000	50,000	50,000
New Debt - Interest	27,400	26,700	24,400	22,000
New Debt - Principal	0	0	0	0
New Debt - Interest	0	0	0	0
Permit Fee	0	0	0	0
Interest on Operating Account	0	0	0	0
Capital out of Revenue	0	0	0	0
Earnings	0	0	10,000	40,000
Other	0	0	0	0
<b>Total</b>	77,400	76,700	84,400	112,000
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				
	-128,421	0	0	0

**Appendix 1**

**Loan Calculator**

**Long Term Debt**

2018/19

**Payment Schedule for Capital Works**

Interest Rate	6.0%
Term in years	20
Capital \$	-

Year	Principal	Interest	Total	Balance
1	\$0.00	-	-	-
2	\$0.00	-	-	-
3	\$0.00	-	-	-
4	\$0.00	-	-	-
5	\$0.00	-	-	-
6	\$0.00	-	-	-
7	\$0.00	-	-	-
8	\$0.00	-	-	-
9	\$0.00	-	-	-
10	\$0.00	-	-	-
11	\$0.00	-	-	-
12	\$0.00	-	-	-
13	\$0.00	-	-	-
14	\$0.00	-	-	-
15	\$0.00	-	-	-
16	\$0.00	-	-	-
17	\$0.00	-	-	-
18	\$0.00	-	-	-
19	\$0.00	-	-	-
20	\$0.00	-	-	-

**Loan Calculator**

**Long Term Debt**

2019/20

**Payment Schedule for Capital Works**

Interest Rate	6.0%
Term in years	20
Capital \$	-

Year	Principal	Interest	Total	Balance
1	\$0.00	\$0.00	-	-
2	\$0.00	\$0.00	-	-
3	\$0.00	\$0.00	-	-
4	\$0.00	\$0.00	-	-
5	\$0.00	\$0.00	-	-
6	\$0.00	\$0.00	-	-
7	\$0.00	\$0.00	-	-
8	\$0.00	\$0.00	-	-
9	\$0.00	\$0.00	-	-
10	\$0.00	\$0.00	-	-
11	\$0.00	\$0.00	-	-
12	\$0.00	\$0.00	-	-
13	\$0.00	\$0.00	-	-
14	\$0.00	\$0.00	-	-
15	\$0.00	\$0.00	-	-
16	\$0.00	\$0.00	-	-
17	\$0.00	\$0.00	-	-
18	\$0.00	\$0.00	-	-
19	\$0.00	\$0.00	-	-
20	\$0.00	\$0.00	-	-

**SCHEDULES A, B, AND C  
RATES AND CHARGES**

**SCHEDULE "A"**  
**MUNICIPALITY OF THE COUNTY OF INVERNESS**  
**INVERNESS COUNTY WATER UTILITY**  
**SCHEDULE OF RATES FOR WATER AND WATER SERVICES**

(Effective for water supplied on and after 1 April 2018)

**RATES**

The rates set out below are the rates approved by the Board for water and water services when payment is made within 30 days from the date rendered as shown on the bill.

When payment is made after 30 days from the date rendered as shown on the bill, the rates will include interest charges of 1.5 % per month, or part thereof.

Each bill shall show the amount payable within 30 days from the date rendered as shown on the bill.

In this Schedule, the word "Utility" means the Inverness County Water Utility of the Municipality of the County of Inverness.

1. RATES:

(a)	<u>Base Charges</u>		<u>Quarterly</u>
	Unmetered (assuming 242 cubic meters per year)		110.26
	Size of Meter		
	Unmetered		37.62
	5/8"		37.62
	3/4"		55.79
	1"		92.15
	1.5"		183.03
	2"		292.09
	3"		582.92
	4"		910.10

(b)	Consumption Rate		
		\$/ cubic	
		meter	per cubic meter
		\$1.18	per cubic meter

(c) Minimum Bill

The minimum bill shall be the Base Charge.

2. PUBLIC FIRE PROTECTION RATE

The Municipality of the County of Inverness shall pay annually to the water utility for fire protection on or before September 30, 2018 the sum of \$205,000.

3. RATES FOR SPRINKLER SERVICE

Each building having a sprinkler system installed shall pay annually for the service as follows:

Each building serviced by a sprinkler service pipe of 6" or less in diameter	\$200.00
Each building serviced by a sprinkler service pipe of 8" or more in diameter	\$250.00

4. WATER FOR BUILDINGS OR WORKS UNDER CONSTRUCTION

The Utility may furnish water to any person requiring a supply thereof for the construction of a building or other works. This person shall deposit with the Utility such sum as may be determined by the Utility as is sufficient to defray the cost of making the necessary connection to any water service or main together with the cost of the meter to be installed to measure the water consumed. Upon completion of the work and the return of the meter to the Utility, a refund will be made after deducting the cost, if any, of repairing the meter and of testing the same and payment of the base and connection charges and the consumption rates in respect to such installation.

5. PRIVATE HYDRANT RATES

Per hydrant per year \$200.00.

6. RATES FOR WATER SUPPLIED FROM FIRE HYDRANTS

Whenever the use of any fire hydrant is desired for supplying water for any purpose, excepting those of the Fire Department for fire use, the Utility may grant a permit containing such terms and conditions as it may provide, including arrangements regarding supervision of the opening and closing of the hydrant, and a service charge for commercial consumers of \$60.00 for connection and disconnection and a consumption charge for the amount of water used, as estimated by the water utility, at meter consumption rates.

A

7. CHARGES FOR RE-ESTABLISHING WATER SERVICE

When water service has been suspended for any violation of the Rules and Regulations of the Utility, such water service shall not be re-established until a reconnection charge of \$60.00 has been paid to the Utility. If reconnection is outside of regular working hours, the charge is \$160.00.

8. ACCOUNT CREATION FEE

The Utility shall charge a \$50.00 fee for the creation of a water account, notwithstanding the fact that no physical disconnection of the system may have occurred.

9. DISCONNECTION FEE

Whenever a customer, for any reason requests that the water be turned off from any premises, a charge of \$60.00 shall be made for turning off the water, and no additional charge shall be made for turning it on again when this is requested unless such request is after regular working hours of the Utility when a fee of \$160.00 shall apply.

10. SPECIAL SERVICE CHARGE:

A special service charge of \$60.00 (\$160.00 if such work is performed after regular working hours) shall be made to each customer receiving a necessary or requested service, such as the shutting off or turning on of water service or other special services not provided for elsewhere in the schedules or the rules and regulations. In the case where the shutting off is requested because there is no operable shut off valve serving the dwelling, an isolation valve must be installed.

11. CHARGE FOR NON-NEGOTIABLE CHEQUES

The Utility may charge a \$25.00 administration fee plus any additional bank fees for cheques that, due to non-negotiability, have been rejected by the Utility's bank.

12. CHARGE FOR MISSED APPOINTMENT BY CUSTOMERS

Where an appointment has been made by a customer to have a water service hooked up or a meter inspected, or water turned on to a property, or other visits to the property for the inception or maintenance of water service to the property, and the customer fails to keep the appointment or the plumbing is not completed to allow for installation of a water meter and the Utility's staff have to return to the property, there may be a charge of \$25.00 for each visit if, in the judgment of the Utility, it is required.

**SCHEDULE "B"**

**MUNICIPALITY OF THE COUNTY OF INVERNESS**  
**INVERNESS COUNTY WATER UTILITY**  
**SCHEDULE OF RATES FOR WATER AND WATER SERVICES**

(Effective for water supplied on and after 1 April 2019)

**RATES**

The rates set out below are the rates approved by the Board for water and water services when payment is made within 30 days from the date rendered as shown on the bill.

When payment is made after 30 days from the date rendered as shown on the bill, the rates will include interest charges of 1.5 % per month, or part thereof.

Each bill shall show the amount payable within 30 days from the date rendered as shown on the bill.

In this Schedule, the word "Utility" means the Inverness County Water Utility of the Municipality of the County of Inverness.

1. **RATES:**

(a)	<b><u>Base Charges</u></b>		<b><u>Quarterly</u></b>
	Unmetered (assuming 242 cubic meters per year)		120.12
	Size of Meter		
	5/8"		43.32
	3/4"		64.33
	1"		106.35
	1.5"		211.40
	2"		337.46
	3"		673.62
	4"		1,051.79
	6"		2,102.28

(b)	Consumption Rate	
		\$1.27 per cubic meter



(c) Minimum Bill

The minimum bill shall be the Base Charge.

2. PUBLIC FIRE PROTECTION RATE

The Municipality of the County of Inverness shall pay annually to the water utility for fire protection on or before September 30, 2019 the sum of \$208,000.

3. RATES FOR SPRINKLER SERVICE

Each building having a sprinkler system installed shall pay annually for the service as follows:

Each building serviced by a sprinkler service pipe of 6" or less in diameter	\$200.00
Each building serviced by a sprinkler service pipe of 8" or more in diameter	\$250.00

4. WATER FOR BUILDINGS OR WORKS UNDER CONSTRUCTION

The Utility may furnish water to any person requiring a supply thereof for the construction of a building or other works. This person shall deposit with the Utility such sum as may be determined by the Utility as is sufficient to defray the cost of making the necessary connection to any water service or main together with the cost of the meter to be installed to measure the water consumed. Upon completion of the work and the return of the meter to the Utility, a refund will be made after deducting the cost, if any, of repairing the meter and of testing the same and payment of the base and connection charges and the consumption rates in respect to such installation.

5. PRIVATE HYDRANT RATES

Per hydrant per year \$200.00.

6. RATES FOR WATER SUPPLIED FROM FIRE HYDRANTS

Whenever the use of any fire hydrant is desired for supplying water for any purpose, excepting those of the Fire Department for fire use, the Utility may grant a permit containing such terms and conditions as it may provide, including arrangements regarding supervision of the opening and closing of the hydrant, and a service charge for commercial consumers of \$60.00 for connection and disconnection and a consumption charge for the amount of water used, as estimated by the water utility, at meter consumption rates.

B

7. CHARGES FOR RE-ESTABLISHING WATER SERVICE

When water service has been suspended for any violation of the Rules and Regulations of the Utility, such water service shall not be re-established until a reconnection charge of \$60.00 has been paid to the Utility. If reconnection is outside of regular working hours, the charge is \$160.00.

8. ACCOUNT CREATION FEE

The Utility shall charge a \$50.00 fee for the creation of a water account, notwithstanding the fact that no physical disconnection of the system may have occurred.

9. DISCONNECTION FEE

Whenever a customer, for any reason requests that the water be turned off from any premises, a charge of \$60.00 shall be made for turning off the water, and no additional charge shall be made for turning it on again when this is requested unless such request is after regular working hours of the Utility when a fee of \$160.00 shall apply.

10. SPECIAL SERVICE CHARGE:

A special service charge of \$60.00 (\$160.00 if such work is performed after regular working hours) shall be made to each customer receiving a necessary or requested service, such as the shutting off or turning on of water service or other special services not provided for elsewhere in the schedules or the rules and regulations. In the case where the shutting off is requested because there is no operable shut off valve serving the dwelling, an isolation valve must be installed.

11. CHARGE FOR NON-NEGOTIABLE CHEQUES

The Utility may charge a \$25.00 administration fee plus any additional bank fees for cheques that, due to non-negotiability, have been rejected by the Utility's bank.

12. CHARGE FOR MISSED APPOINTMENT BY CUSTOMERS

Where an appointment has been made by a customer to have a water service hooked up or a meter inspected, or water turned on to a property, or other visits to the property for the inception or maintenance of water service to the property, and the customer fails to keep the appointment or the plumbing is not completed to allow for installation of a water meter and the Utility's staff have to return to the property, there may be a charge of \$25.00 for each visit if, in the judgment of the Utility, it is required.

**SCHEDULE "C"**

**MUNICIPALITY OF THE COUNTY OF INVERNESS**  
**INVERNESS COUNTY WATER UTILITY**  
**SCHEDULE OF RATES FOR WATER AND WATER SERVICES**

(Effective for water supplied on and after 1 April 2020)

**RATES**

The rates set out below are the rates approved by the Board for water and water services when payment is made within 30 days from the date rendered as shown on the bill.

When payment is made after 30 days from the date rendered as shown on the bill, the rates will include interest charges of 1.5 % per month, or part thereof.

Each bill shall show the amount payable within 30 days from the date rendered as shown on the bill.

In this Schedule, the word "Utility" means the Inverness County Water Utility of the Municipality of the County of Inverness.

1. **RATES:**

(a) <b><u>Base Charges</u></b>	<b><u>Quarterly</u></b>
Unmetered (assuming 239 cubic meters per year)	130.81
Size of Meter	
5/8"	50.12
3/4"	74.51
1"	123.29
1.5"	245.25
2"	391.59
3"	781.84
4"	1,220.87
6"	2,440.39
(b)	
Consumption Rate	
	\$1.35 per cubic meter

(c) Minimum Bill

The minimum bill shall be the Base Charge.

2. PUBLIC FIRE PROTECTION RATE

The Municipality of the County of Inverness shall pay annually to the water utility for fire protection on or before September 30, 2020 the sum of \$216,629.

For subsequent years, the annual public fire protection rate shall be based on the above or:

(a) the sum of 33.2 % of transmission and distribution, taxes and depreciation expenses of the Utility and return on rate base of the immediately preceding year, plus

(b) 10 % of all other expenses,

whichever is the greater.

3. RATES FOR SPRINKLER SERVICE

Each building having a sprinkler system installed shall pay annually for the service as follows:

Each building serviced by a sprinkler service pipe of 6" or less in diameter	\$200.00
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Each building serviced by a sprinkler service pipe of 8" or more in diameter	\$250.00
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4. WATER FOR BUILDINGS OR WORKS UNDER CONSTRUCTION

The Utility may furnish water to any person requiring a supply thereof for the construction of a building or other works. This person shall deposit with the Utility such sum as may be determined by the Utility as is sufficient to defray the cost of making the necessary connection to any water service or main together with the cost of the meter to be installed to measure the water consumed. Upon completion of the work and the return of the meter to the Utility, a refund will be made after deducting the cost, if any, of repairing the meter and of testing the same and payment of the base and connection charges and the consumption rates in respect to such installation.

5. PRIVATE HYDRANT RATES

Per hydrant per year \$200.00.

C

6. RATES FOR WATER SUPPLIED FROM FIRE HYDRANTS

Whenever the use of any fire hydrant is desired for supplying water for any purpose, excepting those of the Fire Department for fire use, the Utility may grant a permit containing such terms and conditions as it may provide, including arrangements regarding supervision of the opening and closing of the hydrant, and a service charge for commercial consumers of \$60.00 for connection and disconnection and a consumption charge for the amount of water used, as estimated by the water utility, at meter consumption rates.

7. CHARGES FOR RE-ESTABLISHING WATER SERVICE

When water service has been suspended for any violation of the Rules and Regulations of the Utility, such water service shall not be re-established until a reconnection charge of \$60.00 has been paid to the Utility. If reconnection is outside of regular working hours, the charge is \$160.00.

8. ACCOUNT CREATION FEE

The Utility shall charge a \$50.00 fee for the creation of a water account, notwithstanding the fact that no physical disconnection of the system may have occurred.

9. DISCONNECTION FEE

Whenever a customer, for any reason requests that the water be turned off from any premises, a charge of \$60.00 shall be made for turning off the water, and no additional charge shall be made for turning it on again when this is requested unless such request is after regular working hours of the Utility when a fee of \$160.00 shall apply.

10. SPECIAL SERVICE CHARGE:

A special service charge of \$60.00 (\$160.00 if such work is performed after regular working hours) shall be made to each customer receiving a necessary or requested service, such as the shutting off or turning on of water service or other special services not provided for elsewhere in the schedules or the rules and regulations. In the case where the shutting off is requested because there is no operable shut off valve serving the dwelling, an isolation valve must be installed.

11. CHARGE FOR NON-NEGOTIABLE CHEQUES

The Utility may charge a \$25.00 administration fee plus any additional bank fees for cheques that, due to non-negotiability, have been rejected by the Utility's bank.

C

12. CHARGE FOR MISSED APPOINTMENT BY CUSTOMERS

Where an appointment has been made by a customer to have a water service hooked up or a meter inspected, or water turned on to a property, or other visits to the property for the inception or maintenance of water service to the property, and the customer fails to keep the appointment or the plumbing is not completed to allow for installation of a water meter and the Utility's staff have to return to the property, there may be a charge of \$25.00 for each visit if, in the judgment of the Utility, it is required.

**SCHEDULE D**  
**RULES AND REGULATIONS**

MUNICIPALITY OF THE COUNTY OF INVERNESS  
INVERNESS COUNTY WATER UTILITY

SCHEDULE OF RULES AND REGULATIONS  
GOVERNING THE SUPPLY OF WATER AND WATER SERVICES  
(Effective 1 April 2018)

1. In these Rules and regulations, unless the context otherwise requires, the expression:

**“Municipality”** means the Municipality of the County of Inverness

**“Utility”** means the Inverness County Water Utility

**“Customer”** means a person, firm or corporation who, or which, contracts to be supplied with water at a specific location or locations.

**“Domestic Service”** means the type of service supplied to the owner or his authorized agent or to the occupant or tenant of any space or area occupied for the distinct purpose of a dwelling house, rooming house, apartment, flat, etc.

**“Unmetered Service”** means that type of unmetered service that is not supplied through a meter and is charged the unmetered rate.

**“Metered Rate Service”** means that type of service charged for at metered rates and is supplied to customers other than those supplied by fixture and flat rate service. Metered rate service is required for all new services.

2. **LIABILITY FOR PAYMENT OF WATER BILL:** An agreement is deemed to exist between a customer and the Utility for the supply of water service at such rates and in accordance with these Regulations by virtue of:
- a. the customer applying for and receiving approval for water service;
  - b. the customer consuming or paying for water service from the date that the customer who is a party to an agreement pursuant to clause (a) (the customer of record) moves out of the premises, in which case the customer of record shall remain jointly and severally liable for the water service account up to the date the Utility is notified that the customer of record wishes to terminate the supply of water service.
  - c. A property owner who rents or leases a property or self contained unit to a tenant or lessee shall be the customer. The property owner shall be required to open an account for the provision of water at the property that is rented or leased.



Any person, business or corporation that receives water service without the consent of the Utility, shall be liable for the cost of such water service which cost shall be determined in the sole discretion of the Utility based upon its reasonable estimate of the amount of water utilized.

3. **DEPOSITS:** When required, an applicant for service shall deposit with the Utility a sum equal to the estimated charges for such service for a period of six months. The estimated charges will be based on the minimum bill for metered customers. This deposit shall be held by the Utility as collateral security for the payment of the customer's bills, but is not to be considered as a payment on account thereof. When a customer ceases to use the service, the deposit shall be returned to the customer with interest thereon at a 2% interest rate.
4. **REFUSAL OF SERVICE:** Service may be refused or suspended to any customer who has failed to discharge all of his liabilities to the Utility.
5. **PAYMENT OF BILLS:** Bills shall be rendered to each customer at intervals of approximately three months and are due and payable when rendered. Bills not paid within 30 days of the date rendered, shall incur an interest charge at the prescribed monthly rate for each month or part thereof.
6. **BILLING:** If an agreement/contract is entered into or terminated at any time other than a regular billing date, the amount to be charged to the customer shall be the pro rata proportion to the next billing date, of the regular service charge for the billing period, plus the consumption charge, if any.

The Utility charges the base rate for the entire year for seasonal customers. The quarterly base rate charge will apply for each quarter regardless of water turn-offs.

7. **ADJUSTMENT OF BILLS:**
  - a. Where meters exist - If the seal of a meter is broken or if a meter does not register correctly, the bill for that water service shall be estimated in accordance with the best data available. Any customer desiring to question a water bill must do so in writing within 30 days of the bill being rendered.
  - b. Customers Under billed - Should it be necessary for the Utility to make a billing adjustment as a result of a customer being under billed for any reason, such adjustment shall be retroactive for a maximum of four billing periods or one year, whichever is the longest. Notwithstanding the above, in the event that a billing adjustment is the result of the customer's illegal connection to the water system or willful interference or damage of metering equipment (where they exist), the billing adjustment in such circumstances will not be limited to one year or four billing periods, but rather the customer shall be responsible for all payments of such accounts from the date such illegal connection or interference to meter equipment took place.

- c. Customer Over billed - Shall it become necessary for the Utility to make a billing adjustment as a result of a customer being over billed for any reason, such adjustment will be estimated by the Utility, and the Utility will be responsible for payment of the over billed amount with interest calculated on the basis of current simple interest paid by the bank.
8. **ESTIMATED READINGS FOR BILLING PURPOSES - METERED CUSTOMERS:** If the Utility is unable to obtain a meter reading for billing purposes, after exercising due diligence in the usual practice of meter reading, the bill for that service shall be estimated in accordance with the best data available, subject, however, to the provision that in no circumstance will an estimated reading be used for more than two (2) consecutive billing periods. If an estimated bill is rendered for two (2) consecutive billing periods, the Utility shall notify the customer by regular mail that arrangements must be made for the Utility to obtain a reading and failing such arrangements, the Utility may suspend service until such arrangements are made. When such meter reading has been obtained the previous estimated bill or bills shall be adjusted accordingly.
9. **SUSPENSION OF SERVICE FOR NON PAYMENT BILLS:** The Utility shall have the right to enter onto customers' premises within reasonable hours to suspend service to customers whose bills remain unpaid for more than forty calendar days after the date rendered.
10. **WATER TO BE SUPPLIED BY METER:** The Utility may at any time install a meter on the premises of any customer. The Utility shall determine the size and type of meter to be installed in each case. All meters shall be the property of the Utility.
11. **INSTALLATION AND REMOVAL OF METERS:** Meters shall be installed and removed only by employees or duly authorized representatives of the Utility and no other person shall install, alter, change or remove a meter without the written permission of the Utility. The plumbing and connections shall be properly prepared to receive the installation of such meters to the approval of and without expense to the Utility.
12. **METER READERS:** Each meter reader shall be provided with an official identification, which he/she shall exhibit on request.
13. **ACCESS TO CUSTOMER'S PREMISES:** Representatives of the Utility shall have right of access to all parts of a customer's property or premises at all reasonable hours for the purpose of inspecting any water pipes or fittings, or appliances, or discontinuing service, or for the purpose of installing, removing, repairing, reading or inspecting meters. The Utility shall have the right to suspend service to any customer who refuses such access.
14. **LOCATION OF METERS:** The Utility shall have the right to refuse service to, or suspend the service of, any customer who does not provide a place which, in the opinion of the Utility, is suitable for the meter. It should be in the building served, at or near the point of entry of the service pipe, in a place where it can be easily read and where it will not be exposed to freezing temperatures.

Where the premises of a customer are of such a nature that a meter cannot be properly installed in a building or if the building is not sufficiently frost-proof as to guarantee the safety of the meter, the Utility may order the construction of a suitable frost-proof box in which the meter can be installed. Service to such premises may be refused or suspended until such a frost-proof box approved by the Utility is installed.

Where the customer is served by a service pipe that is greater than 100 lineal meters (328 lineal feet) in length from the curb stop/control valve the Utility may require a frost proof meter box at the street line to house the water meter.

15. **DAMAGE TO WATER METERS:** Each customer shall be responsible for the meter installed on his service and shall protect it. He shall be liable for any damage to the meter resulting from carelessness, hot water or steam, or the action of frost or from any other cause not the fault of the Utility or its employees. The cost to the Utility occasioned by such damage to the meter shall be paid by the customer. If after the rendering of a bill by the Utility to the customer for such cost the same is not paid within 40 days from the date rendered, the supply of water to the customer concerned may be suspended until all charges are paid.
16. **METER TESTING.** On the request to have their meter tested, the Utility may charge the sum of \$50.00 to defray, in part, the cost of making the test for meters up to 1 ½ inch in size. In the case of meters 1-1/2 inches and larger, the actual cost of the test will be paid by the customer. If the test shows that the meter is over registering by more than one and one half percent (1 ½%) for positive displacement meters and three percent (3%) for turbine or compound meters, the sum so deposited will be refunded to the customer.
17. **PLUMBING TO BE SATISFACTORY:** All plumbing, pipes and fittings, fixtures, and other devices for conveying, distributing, controlling, or utilizing water which are used by a customer and are not the property of the Utility, shall be installed in the manner provided by the Regulations of and be approved by the proper official of the Municipality and/or the operators of the Utility. The water shall not be turned on (except for construction or testing purposes) until the applicant for service has satisfied the Utility that these requirements have been met. The supply of water may be discontinued to any customer at any time if, in the opinion of the proper official of the Municipality and/or the operator of the Utility, the plumbing, pipes, fittings, fixtures, or other devices as hereinbefore mentioned, or any of them, fail to comply with the above requirements, or if any part of the water system of such customer or the meter is in any unsuitable, dirty, unsanitary or inaccessible place. Service shall not be re-established until such condition is corrected to the satisfaction of the Utility.
18. **REMOTE REGISTERING WATER METERS:** When a remote registering water meter is installed on a customer's premises under a general outside register installation program of the Utility, then the cost of the meter and its installation shall be paid by the Utility. The meter shall become the property of the Utility which shall become responsible for its operation, maintenance and replacement. Any damage to the meter caused by the negligence or wrongful acts or omissions by the customer, his agents or members of his

family, shall be paid for by the customer, and the failure by the customer to make the payment shall entitle the Utility, after making a forty day written demand for the payment, to disconnect the water service to the customer.

19. **CROSS CONNECTION CONTROL & BACKFLOW PREVENTION:**

(a) No owner, consumer, customer or other person hereinafter collectively referred to in this rule and regulation as "person" shall connect, cause to be connected, or allow to remain connected to the water system, or plumbing installation, without the express written consent of the Utility, any piping fixtures, fittings container or appliance in a manner which, under any circumstances, may allow water, wastewater, or any other liquid, chemical or substance, to ingress or egress the water system.

(b) Where, in the opinion of the Utility, there may be a risk of contamination to the potable water system, notwithstanding the provisions of subparagraph (a), the Utility may require the customer, at the customers sole cost and expense, to install at any point on the customers water service connection or water service pipe, one or more backflow prevention (BFP) devices, which devices shall be of a quality and type approved by the Utility.

(c) All BFP devices shall be maintained in good working order. Such devices must be inspected and tested by a certified tester, approved by the Utility, at the expense of the customer. Such inspections shall take place upon installation, and thereafter annually, or more often if required by the Utility. The customer shall submit a report in a form approved by the Utility on any or all tests performed on a BFP device within 30 days of a test. A record card shall be displayed on or adjacent to the BFP device on which the tester shall record the name and address of the owner of the device; the location, type, manufacturer, serial number and size of the device; and the test date, the tester's initials, the tester's name, the name of his employer, and the tester's license number.

(d) Installation, maintenance, field-testing and selection of all BFP devices shall fully conform to the latest revision of CSA B64.10 and CSA B64 series.

(e) In the event of any breach, contravention or non-compliance by a person of any of the provision and regulations in a sub-paragraphs (a),(b),(c) or (d) the Utility may:

(i) suspend water service to such person, or

(ii) give notice to the person to correct the breach, contravention or non-compliance within 96 hours, or a specified lesser period. If the person fails to comply with such notice, the Utility may immediately thereafter suspend water service to such person.

20. **DANGEROUS CONNECTIONS:** No connection shall be permitted to any installation; equipment or source, including domestic wells and/or cisterns, in such a manner as may allow any contamination to pass from such installation, equipment or source into the Utility's

water supply system. If any such connection exists the Utility may discontinue the supply of water to such customer.

21. **PROHIBITED DEVICES**: Service may be refused or suspended by the Utility to any customer who installs or uses any device or appurtenance, as, for example, booster pumps, quick-opening or quick-closing valves, flushometers, water operated pumps or siphons, standpipes, or large outlets for supplying ships, etc., which may occasion sudden large demands of short or long duration, thereby requiring oversize meters and pipe lines, or affect the stability or regulation of water pressure in the Utility's system. Permission to install or use any such device or appurtenance must be obtained from the Utility, which permission shall specify what special arrangements, such as elevated storage tanks, surge tanks or equalizing tanks, etc., must be provided by the customer.
22. **IMPROPER USE OR WASTE OF WATER**: No customer shall permit the improper use or waste of water, such as providing water to more than one single family dwelling and /or apartment building from a single service, nor shall he sell or give water to any person except upon such conditions and for such purposes as may be approved in writing by the Utility.
23. **SERVICE PIPES**: Upon receipt of an application for service to any premises located on any portion of a street through which portion a main water pipe is laid and which premises are not already provided with water service, the Utility shall install a service pipe which it considers to be of suitable size and capacity from the water main to the street line. No pipe smaller than 3/4" in diameter shall be laid for any service.

The cost of supplying and laying a 3/4" service pipe and fittings including the necessary excavation for the laying of the service pipe, backfilling, and replacement of the street and sidewalk surfaces from the water main in the street to the street line shall be paid for by the Utility. From the street line to the premises all costs shall be paid by the customer.

For services larger than 3/4" the whole cost shall be borne by the customer, less the cost of a 3/4" service from the main to the street line.

Should any person make application for more than one service to his premises, the decision as to the necessity of the additional service shall be made by the Utility, and if the additional service is installed, the total cost thereof from the main to the customer's premises shall be paid by such applicant.

All services must be installed in accordance with the Rules and Regulations of the Municipality and to the satisfaction of the Utility.

When a service has been installed without objection from the customer as to the location of the same, no subsequent removal of or alteration to the position of the pipe shall be made except at the expense of the customer requesting such removal or alteration.

24. **REPAIRS TO SERVICES**: If a leak or other trouble occurs it shall be repaired as soon as

possible. If the leak or trouble occurs in a service line providing non-fire protection water supplies between the main and the property line it shall be repaired by the Utility at its expense. If the leak or trouble occurs elsewhere in a service line providing non-fire protection water supplies, it shall be repaired by the customer at his/her expense.

If the leak or trouble occurs in a service line which provides private fire protection services (sprinkler or hydrant) it shall be repaired by the customer at his expense.

The Utility may make such repairs for any customer provided the customer agrees to pay the cost of same. When required, each customer desiring the Utility to do such work shall deposit with the Utility a sum equal to the estimated cost of the work.

If a leak occurs on the customer's portion of his service pipe and, after being notified of same, he refuses or unduly delays to have repairs made, the Utility may discontinue the supply of water to such service pipe if, in its opinion, such action is necessary in order to prevent wastage of water. The Utility shall notify the customer affected of its intention to discontinue such supply.

25. **UNAUTHORIZED EXTENSIONS, ADDITIONS OR CONNECTIONS:** No person shall, without the written consent of the Utility, make or cause to be made any connections to any pipe or main or any part of the water system or in any way obtain or use water therefrom in any manner other than as set out in these Regulations.
26. **SEASON FOR LAYING PIPES:** The Utility shall not be required to lay any pipe at any season of the year or at any time which, in its opinion, is not suitable.
27. **PRIVATE FIRE PROTECTION:** Fire protection lines within buildings shall be installed so that all pipes will be open and readily accessible for inspection at any time, and no connection for any purpose other than fire protection shall be made thereto. Unless approved by the Utility in writing, no fire protection line shall be connected in any way to a metered service.
28. **LIABILITY OF UTILITY:** The Utility shall not be deemed to guarantee an uninterrupted supply or a sufficient or uniform pressure and shall not be liable for any damage or injury caused or done by reason of the interruption of supply, variation of pressure or on account of the turning off or turning on of the water for any purpose.
29. **INTERFERENCE WITH UTILITY PROPERTY:** No person, unless authorized by the Utility in writing, shall draw water from, open, close, cut, break, or in any way injure or interfere with any fire hydrant, water main, water pipe, or any property of the Utility or obstruct the free access to any hydrant, stop cock, meter, building, etc., provided, however, that nothing in this paragraph contained shall be deemed to prevent an officer or member of the Fire Department engaged fighting a fire, from using any hydrant or other source of water supply of the Utility for such purpose.
30. **SUSPENDING SERVICE FOR VIOLATION:** Whenever, in the opinion of the Utility,

violation of any of these Rules and Regulations is existing or has occurred, the Utility may cause the water service to be suspended from the premises where such violation has occurred or is existing and may keep the same so suspended until satisfied that the cause for such action has been removed.

31. **SPRINKLER SERVICE MAINS AND HYDRANT SYSTEM:** The customer shall be responsible for the cost of installing and maintaining a sprinkler service pipe from the main in the street to the building. It shall include a proper size control valve so that the service may be shut off if necessary. If requested by the applicant, a domestic service pipe may be connected to the sprinkler service pipe, but only if it is connected outside the building foundation wall and is provided with an approved shutoff valve located outside the building to permit control of the domestic service pipe without the necessity to enter the building. Before any domestic service pipe is connected to a sprinkler service pipe, the applicant must obtain approval from the appropriate authority and provide the Utility with a certified copy of such approval. The utility shall supervise the installation of same. When the private fire protection system includes private hydrants, these hydrants must be flushed during the Utility's regular flushing periods, under the supervision of the Utility's personnel. These hydrants shall be maintained in a manner, or on a regular basis as approved by the Utility.
32. **PRESSURE REDUCING VALVES:** Where, in the opinion of the Utility, it is necessary for proper water service, a customer shall install on the service pipe, between the meter and the shut off valve on the supply side of the meter, a pressure reducing valve of a type satisfactory to the Utility. The customer shall be responsible for the cost of installing and maintaining the pressure reducing valve at all times.
33. **PRESSURE RELIEF VALVES:** Whenever a pressure reducing valve has been installed by a customer in accordance with Regulation 33, the customer shall, for his own safety and protection, install on his hot water boiler and any other hot water heating device connected to the building's plumbing system, a pressure relief valve of an approved type, as well as an approved temperature limiting device. It shall be the customer's responsibility to maintain and keep in service the pressure relief valve at all times.
34. **WATER CONSERVATION DIRECTIVES:** The Utility may issue conservation of water directives to its customers, if in the opinion of the Utility, such directives are required to permit the Utility to provide reliable continuous water service to all customers served by the Utility. During such times as these directives are in force, customers who do not comply with the directives may have their water service suspended until such time as they agree to comply with the directive or upon suspension of the water conservation directive, whichever occurs first. Such customers shall be required to pay the Charge for Re-establishing Water Service as laid out in the approved Schedule of Rates for the Utility.
35. **EXTENSIONS:** Any owner of property situated on a street or highway in which no water main has been laid (or where the main has been laid, but has not been extended to the point opposite the owner's property), may make application to the Utility requesting permission to have such a servicing extension carried out. The Utility would review the application and either give approval in principle for the extension, or advise the property

owner that the extension is not feasible, and will provide the owner with the reason for refusing permission.

After approval in principle has been granted, the owner may sign a contract with the Utility requesting that the Utility install the water extension at his expense, or the owner may have the water line extended by a private contractor approved by the Utility. Where the latter is done, the extension must be designed and the construction supervised by a registered professional engineer with the design being approved by the Utility.

In any event, the cost of the extension shall be paid fully by the owner and the ownership of the water line turned over to the Utility before any water services are connected to the extended line.

After the water line has been turned over to the Utility, it shall become a part of the Municipal water utility and all of these regulations affecting the operation of the Utility shall apply.

- 36. CURB STOP/CONTROL VALVE SERVICE BOX:** The curb stop/control valve service box housing the customers control valve shall be exposed for access by the Utility at all times. The Utility requires all curb stop/control valve service boxes and/or valves to be fully exposed and adjusted to final landscape grade before the installation of a customer's water meter. Any adjustment of the service box or valve box is the responsibility of the customer.

The customer shall ensure the curb stop/control valve service box and/or the valve box is exposed at all times. In the event that the curb stop/control valve service box is buried, paved over, back-filled or damaged as a result of carelessness, willful obstruction or any other occurrence that, in the opinion of the Utility, results in the requirement for the Utility to expose, re-expose, adjust or repair the curb stop /control valve service box, it shall be at the customer's expense. The Utility may undertake such activities as it deems necessary to gain access to the premises curb stop/control valve service box without expense to the Utility. When such action is undertaken, the reinstatement of the road, right-of-way, driveway, sidewalk, curb or landscape will be charged back to the customer if such activity is undertaken by the Utility.





Fondation  
des Jeux de l'Acadie

Mrs Betty Ann MacQuarrie  
Warden, Municipality of the County of Inverness  
375, Main St.  
PO Box 179  
Port Hood, NS  
B0E 2W0

**Campaign Cabinet**

Jean-Claude Savoie  
Donat Thériault  
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Guy Duguay  
Jeannette Gallant  
Charles Bernard  
Patrice-Éloi Mallet  
Jillian Comeau

**Honorary Committee**

Armand Landry  
Allister Surette  
Donald DesRoches  
Emily Duffy-Arsenault  
Raymond Thériberge  
Noël Després  
Liane Roy  
Farrah LeBlanc  
Jean-Luc Bélanger  
Luc Gaudet  
Louise Imbeault  
Léopold Thériault  
Gerry Pond  
Guy LeBlanc

December 1, 2017

**RE: The future of the Acadian Games**

Dear Mrs MacQuarrie,

Since 1979, the Acadian Games have showcased the undeniable talent and skills of Atlantic Canada's youth in sports and cultural activities. As we approach the 40<sup>th</sup> anniversary of the Acadian Games, we must constantly find new and diversified sources of funding in order to sustain this large-scale event.

As the enclosed information makes clear, the Acadian Games are much more than an initiative targeting Atlantic Canada's youth. In addition to the identity and cultural development of our youth and the thousands of volunteers who work hard every year to train participants, organize the Regional Games and organize the Grand Finale, the Acadian Games represent the best in promoting active youth and prevention of diseases of all kinds.

Currently leading a major fundraising campaign with the ultimate goal of financial independence from the Jeux de l'Acadie, the leaders of the Fondation des Jeux de l'Acadie are calling on your municipality here to make an annual contribution of \$ 1000 for a total of \$ 5,000 over five years. At this time, more than 65% of NB municipalities that are members of AFMNB have agreed to contribute to this campaign.

As you know, the success of this campaign relies on the leadership and generosity of people like you, and we believe you recognize the importance of this project for the future of our communities.

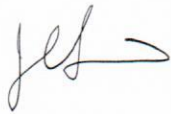
You are welcome to send us any questions in this regard and we will be pleased to answer you.

702, rue Principale, bureau 210  
Petit-Rocher, N.-B.  
E8J 1V1

Courriel: [fjacfm@nb.aibn.ca](mailto:fjacfm@nb.aibn.ca)  
Tél.: 506-783-4207  
Cell: 506-233-0311

We are truly grateful for your interest in this campaign and sincerely hope that we can count on your contribution. Thank you in advance for considering our request.

Yours truly,



Jean-Claude Savoie  
Co-Chair Campaign



Donat Thériault  
Co-Chair Campaign

Enclosures: Campaign brochure, Tax credit information and Pledge form.

c.c. Mr. Alfred Arthur Poirier



51 Maple Grove Rd

Port Hood,N.S. B0E 2W0

December19,2017

Tanya L. Tibbo

Interim CAO

Municipality of the County of Inverness

Port Hood,N.S. B0E 2W0

Dear Tanya,

Re : Maple Grove Road

I am responding to your request for an “ask” regarding Maple Grove Road.

1. What is the Municipality’s involvement in investigating the classification of Maple Grove Road ? In our legal documents ,i.e .deeds ,surveys etc the road is called a Public Road . Our ask is that it be classified as a Public Road and that we are able to receive services i.e.plowing ,grading ,etc that we have requested for many years . In the meantime, we would appreciate the classification of MGR to be a private road so that we have the option to subdivide .Thank you to Garett Beaton for helping us understand the road classifications .
2. We would appreciate a reevaluation of the number of units that have been assigned to our property. The existing water lines and driveways and potential cul de sac may reduce this number.
3. The property at 75 Maple Grove Road is under a Forest Management Plan . Could there be an adjustment in Frontage and unit fees due to this Plan ?

We appreciate the opportunities we have been given to present our issues and the council’s interest in seeing the process move forward .

Thank you.

Sincerely

Janice and Wayne Langille