
Hunter River Sewerage Collection and Treatment Utility

Rate Increase Motion

March 21, 2023

Agenda Item 7(b)

It was moved by Alan Stewart and seconded by Blair Weeks that the Hunter River Sewerage Collection and Treatment Utility apply to the Island Regulatory and Appeals Commission for a rate increase of \$120.00 per year for each proportional unit or portion thereof billed by the Utility.

Votes In favor 8 Votes Against 0

Motion Carried



Jason Macdonald
Chair of the Board of Directors



Sarah Weeks
Managing Director

Hunter River Sewerage Collection and Treatment Utility

Rate Filing Prepared for Submission to The Island Regulatory & Appeals Commission

Contact Name:	Sarah Weeks
Utility Address:	19816 Route 2, PO box 154
	Hunter River, PE
	COA1N0
Telephone:	902-621-2170
Email:	admin.hunter.river@gmail.com
Date:	March 27, 2023

In accordance with Sections 9 and 15 of the *Water and Sewerage Act*, following is the Utility's application for a rate review.

1. Background information about the Utility (year established, description of system, current number of customers), and the overall reason(s) for the request for a rate change.

The Hunter River Sewerage Collection and Treatment Utility was established in 1993, as a means to reduce the potential for groundwater contamination as a result of the use of existing sanitary waste disposal methods. In 2014, the treatment plant was upgraded from the original RBC wheel type plant to a Single Batch Reactor system. The system is currently billing 114 properties, which translates into 208 proportionate units.

The Utility has made every effort to ensure that the finances are well managed. Upgrades to the Utility have been made with Gas Tax funding in conjunction with other funding that has been accessed from the Federal and Provincial governments and long-term debt has been refinanced at lower interest rates. Anticipated Gas Tax projects such as the installation of solar panels to cut energy costs and the possible extension of the service area to increase revenue are not enough to balance the budget. With the rising cost of operation and repairs the Utility needs to make a much-needed adjustment to the rates that were last adjusted 13 years ago.

2. Proposed capital projects or anticipated significant expenditures in the next 2–5 years.

NIL

3. PROJECTED depreciation expenses for future expenditures identified in question #2.

NIL

4. PROJECTED annual interest expenses on long-term debt for future projects/purchases identified in question #2.

NIL

5. a. Statement of actual revenue and expenditures and forecasted data - WITHOUT RATE RELIEF.

HRSU Budget 2023-2024	
Revenue	\$147,264.00
Expenses	
Administration	\$16,400.00
Contract Labour	\$40,320.00
Sludge	\$30,500.00
Dues and Fees	\$1,750.00
Electricity	\$15,000.00
Insurance	\$5,100.00
Interest and Bank Fees	\$800.00
Loan interest & princ.	\$30,823.80
Internet	\$1,932.00
Office	\$500.00
Professional Fees	\$5,000.00
Property Tax	\$150.00
Repairs & Main.	\$17,000.00
EMO Expense	\$950.00
Total	\$166,225.80
Deficit	-\$18,961.80

b. Statement of actual revenue and expenditures and forecasted data – WITH RATE RELIEF AS PROPOSED BY THE UTILITY

HRSU 2023-2024	
Revenue	\$166,247.34
Expenses	
Administration	\$16,400.00
Contract Labour	\$40,320.00
Sludge	\$30,500.00
Dues and Fees	\$1,750.00
Electricity	\$15,000.00
Insurance	\$5,100.00
Interest and Bank Fees	\$800.00
Loan interest & prin	\$30,823.80
Internet	\$1,932.00
Office	\$500.00
Professional Fees	\$5,000.00
Property Tax	\$150.00
Repairs & Main.	\$17,000.00
EMO Expense	\$950.00
Total	\$166,225.80
Surplus	\$21.54

HRSU 2024-2025	
Revenue	\$172,224.00
Expenses	
Administration	\$17,220.00
Contract Labour	\$42,000.00
Sludge	\$35,000.00
Dues and Fees	\$1,750.00
Electricity	\$9,000.00
Insurance	\$5,202.00
Interest and Bank Fees	\$800.00
Loan interest & prin	\$30,823.80
Internet	\$1,975.00
Office	\$500.00
Professional Fees	\$5,000.00
Property Tax	\$158.00
Repairs & Main.	\$18,000.00
EMO Expense	\$950.00
Total	\$168,378.80
Surplus	\$3,846.00

6. Revenue and expenditure accounts that have increased or decreased by substantial amounts.

Account #	Account Name
Explanation for Change	

7. Utility customer information.

Customer Category	# of Customers	# of Units Billed
Monthly Rate	114	208

8. Projected number of new customers over the next 2–3 years.

PROJECTED:

Year	Customer Category	# of Customers	# of Units Billed

9. Proposed amortization period to recover any accumulated deficit.

Deficit Amount (\$)	# of Yrs Recovery	Yrly Payment	Int Rate	Yrly Int Pmt	Start Year

Note: The proposed yearly repayment amount(s), including yearly interest, should be included in the projected expenditures in the statement of revenue and expenditures prepared under #5 above.

10. Utility’s current rate, proposed rate and proposed effective date.

Current Annual Rate (per Single-Family Dwelling):	708.00
Proposed Annual Rate (per Single-Family Dwelling):	828.00
Proposed Effective Date:	July 1, 2023
Utility’s Billing Cycle:	Invoiced the 1st of each month and payment due the last business day of each month.

11. Information on any prior communication by the Utility to its ratepayers on the proposed rate changes.

Letters were sent to all rate payer in March of 2023 to indicate that a rate increase was being applied for due to in increase in operating costs.

12. Other information relevant to the rate filing.

In addition, the following items are attached to, and form part of, this submission:

- 13. A copy of the Utility Board’s minute(s) giving authorization to prepare the rate application;
- 14. A copy of the Bylaw creating the Utility, pursuant to Section 38.1 of the *Municipalities Act*, and
- 15. A copy of the Utility’s most recent audited financial statements.

Rural Municipality of Hunter River, PEI
The Hunter River Sewerage Collection and Treatment Utility Corporation Bylaw
Bylaw # 2021-03

BE IT ENACTED by the Council of the Rural Municipality of Hunter River as follows:

1. Title

- 1.1. This bylaw shall be known and cited as the "Hunter River Sewerage Collection and Treatment Utility Corporation Bylaw".

2. Authority

- 2.1. Clause 180(b) of the *Municipal Government Act* R.S.P.E.I. 1988, Cap. M-12.1., enables Council to establish a bylaw to provide municipal public utility services.
- 2.2. Pursuant to subsection 183(1) of the *Municipal Government Act*, this public utility will be established as a controlled corporation.

3. Application

- 3.1. This Bylaw applies to Council, all members of the Board of Directors of the Corporation, and customers of the public utility.

4. Definitions

- 4.1. "Act" means the *Municipal Government Act*.
- 4.2. "Chief Administrative Officer" or "CAO" means the administrative head of the Municipality as appointed by Council under clause 86(2)(c) of the *Act*.
- 4.3. "Commission" means the Island Regulatory and Appeals Commission established under the *Island Regulatory and Appeals Commission Act* R.S.P.E.I. 1988, Cap. I-11.
- 4.4. "Controlled Corporation" means a controlled corporation as defined in the *Act*.
- 4.5. "Corporation" means the Hunter River Sewerage Collection and Treatment Utility Corporation established herein.
- 4.6. "Council" means the mayor and other members of the Council of the Municipality.
- 4.7. "Customer" means a property, person, firm or corporation who or which requests, or is supplied with, Hunter River Sewerage Collection and Treatment Utility service at a specific location or locations.
- 4.8. "Municipality" means the Rural Municipality of Hunter River.
- 4.9. "Public Utility" means a public utility as defined in the *Water and Sewerage Act* R.S.P.E.I. 1988, Cap. W-2.

- 4.10. "Quorum" is a majority of the members of the Board of Directors and must include either the chair or vice-chair.

5. Corporation Established

- 5.1. Under the authority of subsection 183(1) and pursuant to clause 183(3)(a) of the *Act*, the Council of the Rural Municipality of Hunter River establishes Hunter River Sewerage Collection and Treatment Utility Corporation.
- 5.2. Pursuant to clause 183(3)(a) of the *Act*, Council shall specify the composition and functions of the controlled corporation.

6. Corporation Administration

- 6.1. Pursuant to subsection 2(1) of the *Water and Sewerage Act*, the Commission has and shall exercise general supervision and control over the Hunter River Sewerage Collection and Treatment Utility.
- 6.2. The affairs of the Corporation shall be managed, in accordance with this bylaw and other applicable Acts and regulations, by the Board of Directors.
- 6.3. The Board of Directors shall be composed of:
- (a) a chair who shall be a member of Council;
 - (b) a vice-chair who shall be member of Council;
 - (c) not less than two other members;
 - (d) a majority of members who shall be members of Council;
 - (e) only residents of the municipality are eligible to serve on the Board.
- 6.4. The Board of Directors shall be appointed in accordance with the municipality's Procedural Bylaw.
- 6.5. An employee of the corporation is considered a municipal employee.
- 6.6. Pursuant to clause 93(1)(d) of the *Act*, the Chief Administrative Officer is responsible for hiring, directing, managing and supervising the employees of the municipality.
- 6.7. Pursuant to clause 93(1)(d1) of the *Act*, the Chief Administrative Officer is responsible for contracting, directing, managing and supervising the activities of all contractors hired or persons or firms retained by the municipality to work on behalf of council.

7. Meeting Procedures

- 7.1. A quorum is required at all times for Board of Directors meetings.
- 7.2. The Chair, or in their absence the vice-chair, shall preside over meetings of the Board of Directors.

- 7.3. The CAO or designate must be attendance at all Board meetings to ensure minutes are recorded.
- 7.4. The Chair of the Board of Directors shall only vote in the event of a tie vote among other Board members.
- 7.5. Decisions of the Board of Directors shall be determined by majority vote.
- 7.6. Meeting notice shall be as outlined in the municipality's Procedural Bylaw.
- 7.7. Meetings shall be held at least quarterly during the year.

8. Functions of the Corporation

- 8.1. Constructing, altering, extending, managing, and controlling a system for providing the service of the Hunter River Sewerage Collection and Treatment Utility.
- 8.2. Acquiring, alienating, holding and disposing of real or personal property with Council approval.
- 8.3. Financing, with the approval of Council, any of its undertakings.
- 8.4. Collecting rates and charges for services provided to any customer.
- 8.5. Recommending rates and charges to Council to cover the costs of providing services.
- 8.6. With the prior approval of Council provide for service outside the municipality boundaries provided the complete cost of providing this service is borne by the party or parties requiring this service.

9. Additional Responsibilities

- 9.1. The Corporation shall conduct its affairs in accordance with generally accepted public utility practices.
- 9.2. The Corporation shall maintain safe and adequate service and facilities for services as changing conditions require.
- 9.3. The Board of Directors is responsible for providing the necessary strategic direction and the required oversight to fulfill the established functions of the Corporation.
- 9.4. For the efficient administration of municipal business, the Corporation and the Municipality shall cooperate in the provision of municipal services.

10. Rates, Charges, and Interest

- 10.1. Pursuant to subsection 184(1) of the *Act*, Council shall by bylaw levy rates and/or frontage charges in respect of real property for the services of the public utility that are sufficient to cover the costs of providing the services of the public utility following approval of the Commission in accordance with the *Water and Sewerage Act*.

- 10.2. All overdue and unpaid rates and frontage charges bear interest from the due date at the rate prescribed in the Commission's Regulations.

11. Liens

- 11.1. Pursuant the Commission's regulations, rates or frontage charges that are overdue and unpaid, and any interest accrued, constitute a lien on the real property on which they are levied until payment in full is made.
- 11.2. Pursuant to the Commission's regulations, the lien referred to in 11.1 of this bylaw, has priority over every claim, privilege or encumbrance against the property of every person, except the Crown, and may be enforced on application to the Supreme Court for an order for the sale of the property.

12. Financial

- 12.1. As per clause 183(3)(b) of the Act, the Corporation shall maintain its accounts separate from the accounts of the municipality.
- 12.2. Pursuant to clause 183(3)(b) of the Act, the Corporation shall prepare an annual financial statement to be submitted to Council.
- 12.3. In accordance with clause 183(3)(c) of the Act, the Corporation shall prepare annually a financial plan to be submitted to Council which contains at a minimum:
- (a) an operating budget that includes estimates of revenues and expenditures,
 - (b) a capital budget; and
 - (c) a five-year capital expenditure program that includes an asset management program.
- 12.4. The fiscal year of the corporation shall be from 1 April to 31 March.
- 12.5. In accordance with section 12 of the *Water and Sewerage Act*, the public utility is required to keep and render its books, accounts, records and papers accurately and faithfully in the manner and form prescribed by the Commission and comply with all direction of the Commission relating to the books, accounts, papers and records.
- 12.6. If the Minister requires an inspection of the Corporation pursuant to subsection 216(1) of the Act, the Corporation shall produce all records of the Corporation for examination and inspection.

13. Mandatory Connection

- 13.1 Every Owner of any dwelling, house, shop, store, office, or other building situate on land within boundaries of the Municipality which abuts a sewer line shall, with 12 months of substantial completion of sewer line at the Owner's expense, construct and maintain a service lateral therefrom and connect the same with the sewer line in accordance with the specifications of the regulations and policies of the Utility and,

upon connection to the sewer line, shall be responsible for the pumping out and the infilling of any private septic tank then situate upon the land serviced by a sewer line.

14. Utility Standards

- 14.1. The Utility may hire professional engineers and/or contractors for the purpose of supervising the construction and maintenance of service laterals and to ensure that the requirements of this Bylaw are met.
- 14.2. Every service lateral shall be constructed in accordance with the requirements set forth by the Province of Prince Edward Island's Department of Communities, Land and Environment, or any successor Department of Environment.
- 14.3. Every service lateral shall be of such size and at such level and descent and with such mode of piercing or opening into the sewer line, and generally in such manner and of such materials as the Utility or such engineer or contractor designated by the Utility directs, and no such service lateral shall be covered in until it has been approved by the Utility, or by such engineer or contractor designated by the Utility.
- 14.4. Every sewer lateral shall be constructed and maintained in accordance with the requirements of the current edition of the *Canadian Plumbing Code*.
- 14.5. Prior to putting the service into use, the service lateral must be inspected and tested by the Utility, or by such engineer or contractor designated by the Utility, after the pipe and fittings have been installed and before any of the materials have been covered over.
- 14.6. No service lateral shall be used until a satisfactory inspection and testing has been done by the Utility or by such engineer or contractor designated by the Utility.
- 14.7. In the case of a building so located that any plumbing fixture in the building is below street level or so as to be affected by a back flow on the sewer line, such premises shall install a suitable backwater valve. The complete cost of the backwater valve shall be borne by the customer.
- 14.8. The Utility shall give notice on an annual basis to all customers of the necessity of installing the sewer line backwater valve. If, after the issuance of such notice, the customer chooses not to install a backwater valve and a backup occurs in the customer's premises, the customer shall be responsible for any and all damage sustained to both the customer and the Utility.

15. Offences, Penalties and Enforcement

- 15.1. Any person who contravenes any of the provisions of this bylaw is guilty of an offence and upon conviction is liable to
 - (a) a fine of not less than two hundred (\$200) dollars and not more than ten thousand (\$10,000) dollars, and

- (b) an additional fine in and amount not less than five hundred (\$500) dollars and not more than two thousand five hundred (\$2500) dollars for each day or part of a day on which the offence continues after the first day.

15.2 This bylaw may be enforced in accordance with Part 9, Division 1 of the Act.

16. Complaints

- 16.1. In accordance with subsection 184(4) of the Act, a complaint in respect of the terms and standards of service, rates, charges or schedules or any combination of them, of the public utility, is subject to appeal to the Commission under the *Water and Sewerage Act* in accordance with that Act.

17. Repeal of Existing Bylaw

- 17.1. On adoption, this bylaw replaces Hunter River Sewage Collection and Treatment Utility Bylaw- Bylaw #2, #3, #4 and #5.

18. Effective Date

This Hunter River Sewerage Collection and Treatment Utility Corporation Bylaw, Bylaw # 2021-03, shall be effective on the date of approval and adoption below.

First Reading:

This Hunter River Sewerage Collection and Treatment Utility Corporation Bylaw, Bylaw# 2021-03, was read a first time at the Council meeting held on the 21st day of September, 2021.

This Hunter River Sewerage Collection and Treatment Utility Corporation Bylaw, Bylaw# 2021-03, was approved by a majority of Council members present at the Council meeting held on the 21st day of September, 2021.

Second Reading:

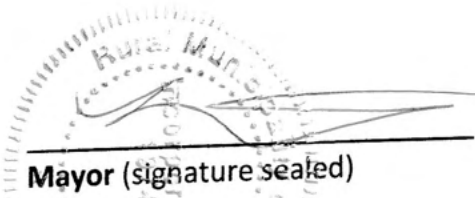
This Hunter River Sewerage Collection and Treatment Utility Corporation Bylaw, Bylaw# 2021-03, was read a second time at the Council meeting held on the 21st day of September, 2021.

This Hunter River Sewerage Collection and Treatment Utility Corporation Bylaw, Bylaw# 2021-03, was approved by a majority of Council members present at the Council meeting held on the 19th day of October, 2021.

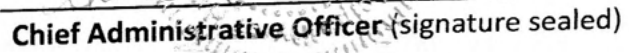
Approval and Adoption by Council:

This Hunter River Sewerage Collection and Treatment Utility Corporation Bylaw, Bylaw# 2021-03, was adopted by a majority of Council members present at the Council meeting held on the 19th day of October, 2021.

Signatures

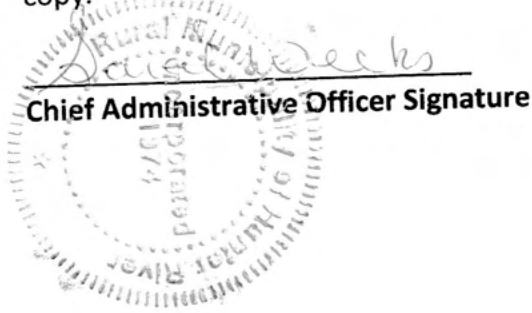
A circular seal with a dotted border. The text inside the seal includes "Rural Municipality of Hunter River" and "1911". A signature is written across the seal.

Mayor (signature sealed)

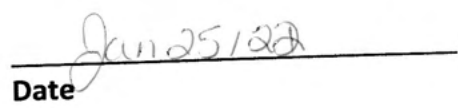
A circular seal with a dotted border. The text inside the seal includes "Rural Municipality of Hunter River" and "1911". A signature is written across the seal.

Chief Administrative Officer (signature sealed)

This Hunter River Sewerage Collection and Treatment Utility Corporation Bylaw adopted by the Council of the Rural Municipality of Hunter River on October 19, 2021 is certified to be a true copy.

A circular seal with a dotted border. The text inside the seal includes "Rural Municipality of Hunter River" and "1911". A signature is written across the seal.

Chief Administrative Officer Signature

A circular seal with a dotted border. The text inside the seal includes "Rural Municipality of Hunter River" and "1911". A signature is written across the seal.

Date



PRINCE EDWARD ISLAND
Regulatory & Appeals Commission
Commission de réglementation et d'appels
ÎLE-DU-PRINCE-ÉDOUARD

**Charlottetown
Prince Edward Island**

ANNUAL REPORT

- OF -

(Municipality/Utility Name)

Hunter River Sewage Collection and Treatment Corporation

FOR THE YEAR ENDED

MARCH 31, 2022

Information on this Form is collected pursuant to the *Water & Sewerage Act* and will be used by the Commission in the administration of the said *Act*. For additional information, contact the Commission at 902-892-3501 or by email at info@irac.pe.ca.

MUNICIPALITY OF *Hunter River*

**REPORT TO THE ISLAND REGULATORY AND APPEALS COMMISSION
OF PRINCE EDWARD ISLAND
FOR THE YEAR ENDED MARCH 31, 2022**

GENERAL INSTRUCTIONS

- All questions and financial statements which form part of this report must be completed. Explanations must be provided if information is not given.
- Each municipality/utility should make its report out in duplicate, keeping one copy for reference purposes in case correspondence with regard to this report becomes necessary.
- A copy of the municipality's annual audited financial statement for the last fiscal period should accompany this report.
- This report must be completed and mailed in order to arrive at the Commission not later than the 30th of June.
- For accounting instructions and account codes, refer to the Commission's Accounting Manual - *Uniform System of Accounts for Municipal Utilities 1998* or *Quick Reference Guide* under Accounting Information for Utilities at: <http://www.ircac.pe.ca/utilities/>.

MUNICIPALITY OF Hunter River
REPORT TO THE ISLAND REGULATORY AND APPEALS COMMISSION
OF PRINCE EDWARD ISLAND
FOR THE YEAR ENDED MARCH 31, 2022

Schedule 1

UTILITY INFORMATION

Chairman of Sewer and/or Water Committee: Jason macdonald

CAO/Administrator: Sarah Weeks

Office Tel Number: 902-621-2170 Office Fax Number: 902-621-0836

Office Address: PO Box 154, Hunter River PE, C0A 1N0

Office Hours: Mon 9-2 Tues 9-2 + 6-7:30 Wed 9-2 Thurs 9-2 Email: admin.hunter.river@gmail.com

Name of Person Making this Report: Sarah Weeks


Signature

Schedule 2

MODIFICATIONS AND EXTENSIONS

Briefly outline all modifications and extensions carried out during the year including number of feet of sewer line and water mains laid (excluding service connections).

N/A

Schedule 3

CUSTOMERS

	Sewer	Water
Number of Customers	<u>114</u>	<u>-</u>
Number of Proportionate Units Billed	<u>194</u>	<u>-</u>
Number of Metered Customers/Proportionate Units	<u>-</u>	<u>-</u>
Number of Feet on Which Frontage Rates are Charged	<u>-</u>	<u>-</u>

Schedule 4 - Sewer

MUNICIPALITY OF Hunter River

**STATEMENT OF REVENUE AND EXPENDITURES - SEWER
YEAR ENDED MARCH 31, 2022**

Operating

Revenues

521	Flat Rate Revenues	\$	136,392
522	Measured Revenues		
523	Revenues from Public Authorities		
525	Interdepartmental Revenues		
530	Frontage Rates		
531	Sale of Sludge		
532	Delayed Payment Charges		
534	Rents from Sewer Property		
536	Other Sewer Revenues		
			\$ 136,392

Operating Expenses

700	Salaries and Wages - Operational Employees	72,208	
705	Materials and Supplies		
710	Repairs and Maintenance	5,658	
715	Rentals		
720	Power or Electricity	11,510	
725	Chemicals		
			89,376

General Expenses

750	Salaries and Wages - Administrative Employees	11,871	
755	Employee Pensions and Benefits		
760	Office Supplies and Other Office Expenses	4,384	
761	Interest and Bank Service Charges	1,413	
765	Contractual Services	4,853	
770	Transportation Expenses		
775	Insurance	4,506	
780	Amortization - Rate Case Expense		
785	Regulatory Commission Fees	1,715	
790	Miscellaneous Expenses	94	
795	Bad Debt Expense		
			28,836

Operating Income (Loss)	18,180
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Non-Operating Income and Expenses

902	Small Tools Written Off During the Year		
903	Depreciation Expenses - Schedule 9A	16,058	
904	Interest on Long-Term Debt	12,995	
			29,053

Other Income (See Guide)	3,374
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Net Income (Loss)	\$ (7,499)
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Surplus (Deficit) March 31,2021	59,481
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Surplus (Deficit) March 31,2022	\$ 51,982
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Schedule 4 - Water

MUNICIPALITY OF Hunter River

**STATEMENT OF REVENUE AND EXPENDITURES - WATER
YEAR ENDED MARCH 31, 2022**

Operating

Revenues

460	Unmetered Water Revenues		
461	Metered Water Revenues		
462	Fire Protection Revenues		
464	Other Sales to Public Authorities		
465	Sales to Irrigation Customers		
470	Delayed Payment Charges		
471	Miscellaneous Service Revenues		
474	Other Water Revenues		\$ -

Operating Expenses

600	Salaries and Wages - Operational Employees		
605	Materials and Supplies		
610	Repairs and Maintenance		
615	Rentals		
620	Power or Electricity		
625	Chemicals		
630	Water Testing and Analysis		-

General Expenses

650	Salaries and Wages - Administrative Employees		
655	Employee Pensions and Benefits		
660	Office Supplies and Other Office Expenses		
661	Interest and Bank Service Charges		
665	Contractual Services		
670	Transportation Expenses		
675	Insurance		
680	Amortization - Rate Case Expense		
685	Regulatory Commission Fees		
690	Miscellaneous Expenses		
695	Bad Debt Expense		-

Operating Income (Loss)			-
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Non-Operating Income and Expenses

802	Small Tools Written Off During the Year		
803	Depreciation Expenses - Schedule 9A		
804	Interest on Long-Term Debt		-

Other Income (See Guide)			
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Net Income (Loss)		\$	-
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Surplus (Deficit) January 1			
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Surplus (Deficit) December 31		\$	-
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MUNICIPALITY OF *Hunter River*

ACCOUNTS RECEIVABLE DATA
YEAR ENDED MARCH 31, 2022

Schedule 5

BILLING INFORMATION

(a) Dates(s) on which customers are billed	<u> First of the month </u>
	<u> Due end of the month </u>
	<u> </u>
 (b) Total customer charges billed for current year	 <u> </u>
	<u> </u>
	\$ <u> 136,392 </u>

Schedule 6

ACCOUNTS RECEIVABLE

Balance outstanding - beginning of year	\$	1,279
Add: Item 5(b) customer charges billed for current year		<u> 136,392 </u>
	Subtotal	137,671
Subtract: Customer revenue received in current year		<u> 136,814 </u>
Balance outstanding - end of year	\$	<u> 857 </u>

Schedule 7

MUNICIPALITY OF Hunter River

**SEWER AND/OR WATER REVENUE FUND
BALANCE SHEET
YEAR ENDED MARCH 31, 2022**

ASSETS

Cash	\$	11,745
Investments (temporary)		
Customer accounts receivable - arrears, Schedule 6	\$	857
Less: Allowance for uncollectable accounts		857
Other accounts receivable		8,632
Due from other funds (specify) - Capital Fund		35,818
Due from other funds (specify) - Gas tax reserve fund		9,065
Plant materials and supplies		
Prepaid expenses		
Deferred charges		
Other assets (specify)		
	\$	66,117

LIABILITIES AND SURPLUS

Bank loans and overdrafts	\$	
Accounts payable		
Accrued liabilities		
Due to other funds (specify)		
Other liabilities		14,135
	Subtotal	14,135
Surplus (Deficit)		51,982
	\$	66,117

Schedule 8

MUNICIPALITY OF Hunter River

**SEWER AND/OR WATER CAPITAL AND LOAN FUND
BALANCE SHEET
YEAR ENDED MARCH 31, 2022**

ASSETS

Cash		\$	
Due from other funds (specify)			
Other (specify)			
	Subtotal		<u> - </u>
Sewer system - undepreciated cost - Schedule 9A			2,408,087
Water system - undepreciated cost - Schedule 9A			-
	Subtotal		<u> 2,408,087 </u>
		\$	<u> 2,408,087 </u>

LIABILITIES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

Long-term debt - Schedule 10		\$	418,609
Bank loans			
Accounts payable			
Due to other funds (specify) - Revenue Fund			35,818
	Subtotal		<u> 454,427 </u>
Sewer system - contributions in aid of construction - Schedule 9B			1,953,660
Water system - contributions in aid of construction - Schedule 9B			-
	Subtotal		<u> 1,953,660 </u>
		\$	<u> 2,408,087 </u>

Schedule 9A - Sewer

Municipality of
Hunter River
 Sewer and/or Water Capital and Loan Fund
 Analysis of Sewer System
 Schedule of Depreciation
 Year Ended March 31, 2022

	1	2	3	4	5	6	7	8	9	10
				(1 + 2 - 3)		(4 x 5)			(6 + 7 - 8)	(4 - 9)
	Cost			Cost	Depreciation		Depreciation	Deductions	Depreciation	Undepreciated
	April 1	Additions	Deductions	March 31	Rate	Depreciation	Reserve	to	Reserve	Cost
	April 1	Additions	Deductions	March 31	Rate	Depreciation	April 1	Reserve	March 31	March 31
<u>Collection Plant</u>										
	%									
353 Land and Land Rights	\$ 3,990			\$ 3,990		-			-	\$ 3,990
354 Structures and Improvements	2,959,883			2,959,883	1.2	35,519	534,342		569,861	2,390,022
360 Collection Sewers, Force, Gravity and Special				-	1.2	-			-	-
389 Other Miscellaneous Equipment				-		-			-	-
Other (Specify)				-		-			-	-
<u>System Pumping Plant</u>										
353 Land and Land Rights				-		-			-	-
354 Structures and Improvements				-	1.2	-			-	-
371 Pumping Equipment				-	5.0	-			-	-
389 Other Miscellaneous Equipment				-		-			-	-
Other (Specify)				-		-			-	-
<u>Treatment and Disposal Plant</u>										
380 Treatment and Disposal Equipment	23,528			23,528	5.0	4,706	16,297		21,003	2,525
381 Plant Sewers				-	1.2	-			-	-
382 Outfall Sewer Lines				-	1.2	-			-	-
389 Other Miscellaneous Equipment				-		-			-	-
Other (Specify)				-		-			-	-
<u>General Plant</u>										
390 Office Furniture and Equipment				-	10.0	-			-	-
391 Transportation Equipment				-	20.0	-			-	-
392 Stores Equipment				-	20.0	-			-	-
393 Tools, Shop and Garage Equipment	19,250			19,250	20.0	3,850	3,850		7,700	11,550
Other (Specify)				-		-			-	-
Totals	\$ 3,006,651	\$ -	\$ -	\$ 3,006,651		\$ 44,075	\$ 554,489	\$ -	\$ 598,564	\$ 2,408,087

Less: Amortization - Contributions in Aid of Construction
 (Taken from Column 6 of Schedule 9B - Sewer) 28,017

Net Depreciation Line 903 \$ 16,058

Schedule 9B - Sewer

Municipality of <u>Hunter River</u>	1	2	3	4	5	6	7	8	9	10
Sewer and/or Water Capital and Loan Fund Analysis of Sewer System				(1 + 2 - 3)		(4 x 5)			(6 + 7 - 8)	(4 - 9)
Contributions in Aid of Construction Year Ended March 31, <u>2022</u>	Contributions April 1	Additions	Deductions	Contributions December 31	Amortization Rate	Amortization	Amortization Reserve April 1	Deductions to Reserve	Amortization Reserve March 31	Net Contributions March 31
<u>Collection Plant</u>										
	%									
353 Land and Land Rights				\$ -		\$ -			\$ -	\$ -
354 Structures and Improvements	2,306,818			2,306,818	1.2	27,682	326,480		354,162	1,952,656
360 Collection Sewers, Force, Gravity and Special				-	1.2	-			-	-
389 Other Miscellaneous Equipment Other (Specify)				-		-			-	-
<u>System Pumping Plant</u>										
353 Land and Land Rights				-		-			-	-
354 Structures and Improvements				-	1.2	-			-	-
371 Pumping Equipment				-	5.0	-			-	-
389 Other Miscellaneous Equipment Other (Specify)				-		-			-	-
<u>Treatment and Disposal Plant</u>										
380 Treatment and Disposal Equipment				-	5.0	-			-	-
381 Plant Sewers				-	1.2	-			-	-
382 Outfall Sewer Lines				-	1.2	-			-	-
389 Other Miscellaneous Equipment Other (Specify)				-		-			-	-
<u>General Plant</u>										
390 Office Furniture and Equipment				-	10.0	-			-	-
391 Transportation Equipment				-	20.0	-			-	-
392 Stores Equipment				-	20.0	-			-	-
393 Tools, Shop and Garage Equipment Other (Specify) - Generator	1,674			1,674	20.0	335	335		670	1,004
Totals	\$ 2,308,492	\$ -	\$ -	\$ 2,308,492		\$ 28,017	\$ 326,815	\$ -	\$ 354,832	\$ 1,953,660

Schedule 9A - Sewer

Schedule 9A - Water

Municipality of
Hunter River
Sewer and/or Water Capital and Loan Fund
Analysis of Water System
Schedule of Depreciation
Year Ended March 31, 2022

	1	2	3	4	5	6	7	8	9	10
	Cost	Additions	Deductions	(1 + 2 - 3)	Depreciation	(4 x 5)	Depreciation	Deductions	Depreciation	Undepreciated
	January 1			December 31	Rate	Depreciation	Reserve	to	Reserve	Cost
							January 1	Reserve	December 31	December 31
Source of Supply Plant										
					%					
303 Land and Land Rights				\$ -		\$ -			\$ -	\$ -
304 Structures and Improvements				-	1.2	-			-	-
305 Collecting & Impounding Reservoirs				-	1.2	-			-	-
307 Wells and Springs				-	1.2	-			-	-
309 Supply Mains				-	1.2	-			-	-
Other (Specify)				-		-			-	-
Pumping Plant										
303 Land and Land Rights				-		-			-	-
304 Structures and Improvements				-	1.2	-			-	-
311 Pumping Equipment				-	5.0	-			-	-
Other (Specify)				-		-			-	-
Water Treatment Plant										
320 Water Treatment Equipment				-	5.0	-			-	-
Other				-		-			-	-
Transmission and Distribution Plant										
303 Land and Land Rights				-		-			-	-
331 Transmission & Distribution Mains				-	1.2	-			-	-
333 Services				-	2.0	-			-	-
334 Meters & Meter Installations				-	5.0	-			-	-
335 Hydrants				-	2.0	-			-	-
Other (Specify)				-		-			-	-
General Plant										
340 Office Furniture and Equipment				-	10.0	-			-	-
341 Transportation Equipment				-	20.0	-			-	-
342 Stores Equipment				-	20.0	-			-	-
343 Tools, Shop and Garage Equipment				-	20.0	-			-	-
347 Miscellaneous Equipment				-		-			-	-
348 Other Tangible Property				-		-			-	-
Other (Specify)				-		-			-	-
Totals	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -

Less: Amortization - Contributions in Aid of Construction
(Taken from Column 6 of Schedule 9B - Water) -

Net Depreciation Line 803 \$ -

Schedule 9B - Water

Municipality of
Hunter River
Sewer and/or Water Capital and Loan Fund
Analysis of Water System
Contributions in Aid of Construction
Year Ended March 31, 2022

	1	2	3	4	5	6	7	8	9	10
				(1 + 2 -3)		(4 x 5)	Amortization Reserve January 1	Deductions to Reserve	Amortization Reserve December 31	(4 - 9) Net Contributions December 31
	Contributions January 1	Additions	Deductions	Contributions December 31	Amortization Rate	Amortization				
<u>Source of Supply Plant</u>										
					%					
303 Land and Land Rights				\$ -		\$ -			\$ -	\$ -
304 Structures and Improvements				-	1.2	-			-	-
305 Collecting & Impounding Reservoirs				-	1.2	-			-	-
307 Wells and Springs				-	1.2	-			-	-
309 Supply Mains				-	1.2	-			-	-
Other (Specify)				-		-			-	-
<u>Pumping Plant</u>										
303 Land and Land Rights				-		-			-	-
304 Structures and Improvements				-	1.2	-			-	-
311 Pumping Equipment				-	5.0	-			-	-
Other (Specify)				-		-			-	-
<u>Water Treatment Plant</u>										
320 Water Treatment Equipment				-	5.0	-			-	-
Other				-		-			-	-
<u>Transmission and Distribution Plant</u>										
303 Land and Land Rights				-		-			-	-
331 Transmission & Distribution Mains				-	1.2	-			-	-
333 Services				-	2.0	-			-	-
334 Meters & Meter Installations				-	5.0	-			-	-
335 Hydrants				-	2.0	-			-	-
Other (Specify)				-		-			-	-
<u>General Plant</u>										
340 Office Furniture and Equipment				-	10.0	-			-	-
341 Transportation Equipment				-	20.0	-			-	-
342 Stores Equipment				-	20.0	-			-	-
343 Tools, Shop and Garage Equipment				-	20.0	-			-	-
347 Miscellaneous Equipment				-		-			-	-
348 Other Tangible Property				-		-			-	-
Other (Specify)				-		-			-	-
Totals	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -

Schedule 9A - Water

MUNICIPALITY OF Hunter River

**SEWER AND/OR WATER CAPITAL AND LOAN FUND
ANALYSIS OF LONG-TERM DEBT
YEAR ENDED MARCH 31, 2022**

Description of Each Loan or Debenture Issue	Outstanding April 1	Add New Debt Incurred	Subtotal	Deduct Repayments	Outstanding March 31
<u>Sewer</u>					
1 Provincial Credit Union	\$ 438,300		\$ 438,300	\$ 19,691	\$ 418,609
			-		-
			-		-
			-		-
			-		-
			-		-
			-		-
			-		-
			-		-
			-		-
Total Sewer	\$ 438,300	\$ -	\$ 438,300	\$ 19,691	\$ 418,609
<u>Water</u>					
1			\$ -		\$ -
			-		-
			-		-
			-		-
			-		-
			-		-
			-		-
			-		-
			-		-
			-		-
Total Water	\$ -	\$ -	\$ -	\$ -	\$ -
COMBINED TOTALS	\$ 438,300	\$ -	\$ 438,300	\$ 19,691	\$ 418,609

SANITARY SEWER SYSTEMS

	Rate of Straight Line Depreciation
COLLECTION PLANT	
Structures & Improvements	1.20
Sanitary Laterals	1.20
Sewer Mains	1.20
SYSTEM PUMPING PLANT	
Structures & Improvements	1.20
Pumping Equipment	5.00
TREATMENT PLANT	
Lift Equipment	5.00
Pump Equipment	5.00
Outfalls	1.20
GENERAL PLANT	
Office Furniture & Equipment	10.00
Informations Systems	20.00
Transportation	20.00
Tools & Shop	20.00

WATER SYSTEMS

	Rate of Straight Line Depreciation
SOURCE OF SUPPLY PLANT	
Structures & Improvements	1.20
Collecting & Impounding Reservoirs	1.20
Wells & Springs	1.20
Supply Mains	1.20
PUMPING PLANT	
Structures & Improvements	1.20
Electrical Pumping Equipment	5.00
Diesel Pumping Equipment	5.00
WATER TREATMENT PLANT	
Equipment	5.00
TRANSMISSION AND DISTRIBUTION PLANT	
Structures & Improvements	1.20
Transmission Mains	1.20
Distribution Mains	1.20
Services	2.00
Meters	5.00
Hydrants	2.00
Storage Reservoir	1.20
GENERAL PLANT	
Office Furniture & Equipment	10.00
Informations Systems	20.00
Transportation	20.00
Tools & Shop	20.00