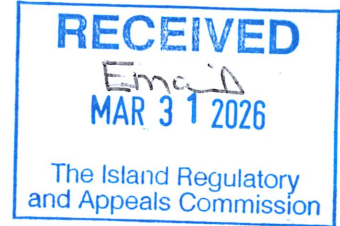


Rural Municipality of Crapaud Sewer Utility and Water Utility
Corporation

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

| | |
|------------------|--|
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| Date: | March 30, 2026 |



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.

| |
|----------------|
| See Schedule 1 |
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2. Proposed capital projects or anticipated significant expenditures in the next 2-5 years.

| | Type of Project/Expenditure | Utility's Expected Cost | Year |
|----|-----------------------------|-------------------------|------|
| 1. | See Schedule 6 | | |
| 2. | | | |
| 3. | | | |
| 4. | | | |

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

| | Description | Utility's NET Cost | Proj Depr Exp | Year |
|----|----------------|--------------------|---------------|------|
| 1. | See Schedule 4 | | | |
| 2. | | | | |
| 3. | | | | |
| 4. | | | | |

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

| | Description | Loan Amount | Interest Rate | Proj Yrly Int Payment | Year |
|----|----------------|-------------|---------------|-----------------------|------|
| 1. | See Schedule 5 | | | | |
| 2. | | | | | |
| 3. | | | | | |
| 4. | | | | | |

5. a. Statement of actual revenue and expenditures and forecasted data – WITHOUT RATE RELIEF. (Any projected depreciation and/or interest expenses indicated in 3 & 4 above are included.) SEE APPENDIX D

For spreadsheet see: <http://www.irac.pe.ca/utilities/WSRateFiling-Template.pdf>

| Statement of Revenue and Expenditures (WITHOUT RATE CHANGE) | | | | | | |
|---|---------------------------------------|-------------|---------|------------------|------------|------------|
| | | PER YEAR | Current | Proposed | Diff % | Diff \$ |
| | | Flat Rate | | | #DIV/0! | \$ - |
| | | Ftg Rate/Ft | | | #DIV/0! | \$ - |
| | # of Sewer Customers | | | | | |
| | # of Prop Units Billed | | | | | |
| | # of Feet of Frontage | | | | | |
| | | Actual | Actual | WITHOUT RATE CHG | | |
| | | Year 1 | Year 2 | Proj Year? | Proj Year? | Proj Year? |
| REVENUES | | | | | | |
| | 521 Flat Rate Revenues | | | | | |
| | 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 | | | | | |
| | TOTAL REVENUES | \$ - | \$ - | \$ - | \$ - | \$ - |
| EXPENDITURES | | | | | | |
| Operating | 700 Salaries and Wages – Oper Emp | | | | | |
| | 705 Materials and Supplies | | | | | |
| | 710 Repairs and Maintenance | | | | | |
| | 715 Rentals | | | | | |
| | 720 Power or Electricity | | | | | |
| | 725 Chemicals | | | | | |
| General | 750 Salaries and Wages – Admin Emp | | | | | |
| | 755 Employee Pensions and Benefits | | | | | |
| | 760 Office Supplies and Other | | | | | |
| | 761 Interest and Bank Service Charges | | | | | |
| | 765 Contractual Services | | | | | |
| | 770 Transportation Expenses | | | | | |
| | 775 Insurance | | | | | |
| | 780 Amortization – Rate Case Expense | | | | | |
| | 785 Regulatory Commission Fees | | | | | |
| | 790 Miscellaneous Expenses | | | | | |
| 795 Bad Debt Expense | | | | | | |
| Other | 902 Small Tools Written Off | | | | | |
| | 903 Depreciation Expenses (Sch 9A) | | | | | |
| | 904 Interest on Long-Term Debt | | | | | |
| | TOTAL EXPENDITURES | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Net Income (Loss) Year | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Cumulative Surp (Def) | \$ - | \$ - | \$ - | \$ - | \$ - |

- b. Statement of actual revenue and expenditures and forecasted data – WITH RATE RELIEF AS PROPOSED BY THE UTILITY. (Any projected depreciation and/or interest expenses indicated in 3 & 4 above are included.) SEE APPENDIX C

For spreadsheet see – <http://www.irac.pe.ca/utilities/WSRateFiling-Template.pdf>

| Statement of Revenue and Expenditures (WITH RATE CHANGE) | | | | | | |
|--|-----------------------------------|-------------|---------|------------------|---------|---------|
| | # of Sewer Customers | PER YEAR | Current | Proposed | Diff % | Diff \$ |
| | # of Prop Units Billed | Flat Rate | | | #DIV/0! | \$ - |
| | # of Feet of Frontage | Ftg Rate/Ft | | | #DIV/0! | \$ - |
| | | Actual | Actual | WITH RATE CHANGE | | |
| | | Year 1 | Year 2 | Proj | Proj | Proj |
| | | Year? | Year? | Year? | Year? | Year? |
| REVENUES | | | | | | |
| 521 | Flat Rate Revenues | \$ - | \$ - | | | |
| 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 | - | - | | | |
| | TOTAL REVENUES | \$ - | \$ - | \$ - | \$ - | \$ - |
| EXPENDITURES | | | | | | |
| | Operating | | | | | |
| 700 | Salaries and Wages – Oper Emp | \$ - | \$ - | | | |
| 705 | Materials and Supplies | - | - | | | |
| 710 | Repairs and Maintenance | - | - | | | |
| 715 | Rentals | - | - | | | |
| 720 | Power or Electricity | - | - | | | |
| 725 | Chemicals | - | - | | | |
| | General | | | | | |
| 750 | Salaries and Wages – Admin Emp | - | - | | | |
| 755 | Employee Pensions and Benefits | - | - | | | |
| 760 | Office Supplies and Other | - | - | | | |
| 761 | Interest and Bank Service Charges | - | - | | | |
| 765 | Contractual Services | - | - | | | |
| 770 | Transportation Expenses | - | - | | | |
| 775 | Insurance | - | - | | | |
| 780 | Amortization – Rate Case Expense | - | - | | | |
| 785 | Regulatory Commission Fees | - | - | | | |
| 790 | Miscellaneous Expenses | - | - | | | |
| 795 | Bad Debt Expense | - | - | | | |
| | Other | | | | | |
| 902 | Small Tools Written Off | - | - | | | |
| 903 | Depreciation Expenses (Sch 9A) | - | - | | | |
| 904 | Interest on Long-Term Debt | - | - | | | |
| | TOTAL EXPENDITURES | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Net Income (Loss) Year | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Cumulative Surp (Def) | \$ - | \$ - | \$ - | \$ - | \$ - |
| Notes | | | | | | |
| 1 | | | | | | |

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

| | | | |
|------------------------|--------------------|--------------|--|
| Account # | | Account Name | |
| Explanation for Change | See Appendix C & D | | |
| | | | |

#6. Continued

Account # _____ Account Name _____
 Explanation for Change _____

Account # _____ Account Name _____
 Explanation for Change _____

Account # _____ Account Name _____
 Explanation for Change _____

7. Utility customer information.

| Customer Category | # of Customers | # of Units Billed |
|--------------------|----------------|-------------------|
| See Schedule 2 & 3 | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

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

PROJECTED:

| Year | Customer Category | # of Customers | # of Units Billed |
|------|-------------------|----------------|-------------------|
| | See Schedule 3 | | |
| | | | |
| | | | |

9. Proposed amortization period to recover any accumulated deficit.

| Deficit Amount (\$) | # of Yrs Recovery | Yrly Payment | Int Rate | Yrly Int Pmt | Start Year |
|---------------------|-------------------|--------------|----------|--------------|------------|
| N/A | | | | | |

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): | See Schedule 7 |
| Proposed Annual Rate (per Single-Family Dwelling): | See Schedule 7 |
| Proposed Effective Date: | See Schedule 7 |
| Utility's Billing Cycle: | See Schedule 7 |

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

| |
|-----|
| N/A |
| |
| |
| |

12. Other information relevant to the rate filing.

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|--|
| Refer to attached Schedules and Appendices |
| |
| |
| |

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; **SEE APPENDIX A**

14. A copy of the Bylaw creating the Utility, pursuant to Section 38.1 of the *Municipalities Act*; **SEE APPENDIX B** and

15. A copy of the Utility's most recent audited financial statements. **SEE APPENDIX E**