



# **TOWN OF ATIKOKAN**

## **WATER & WASTEWATER FINANCIAL PLAN**

May 30, 2016

Atikokan Public Works  
Water & Wastewater Services



# WATER & WASTEWATER FINANCIAL PLAN

## TOWN OF ATIKOKAN

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## 1.0 INTRODUCTION

In 2007, as part of the Municipal Drinking Water Licensing Program, the Ministry of Environment (MOE) released Ontario Regulation 453/07 (O.Reg. 453/07) that requires the preparation of a Financial Plan for all municipal drinking water systems. The information contained within this document is intended to act as a guide for Council and staff in establishing water rates and associated water system infrastructure capital and operating budgets. Continued long-term planning is essential to achieve financial sustainability and plan accordingly for the long term operating and infrastructure needs.

**This is a living document which will require regular review and updates.**

It is the intention of staff to regularly review this plan for internal compliance, performance measurement, adjustment and revisions if required, and to ensure absolute performance in accordance with O.Reg. 453/07 and the Safe Drinking Water Act, 2002, s.o. 2002, c.32.

This plan is to be considered a work in progress even after its adoption.

### 1.1 SYSTEM DESCRIPTION

The Town of Atikokan is located in the heart of beautiful Northwestern Ontario. Dubbed as “*The Canoeing Capital of Canada*”, Atikokan is surrounded by thousands of lakes and rivers and is the gateway to the world renowned *Quetico Provincial Park*. We have a thriving population of 2,596 residents in a safe, healthy community.

The Town is serviced by the following:

#### Water Treatment Plant (WTP)

- 💧 Built in March 1988
- 💧 Retrofit of processing system (ACTIFLOW) in 2009
- 💧 Capacity = 6,048 m<sup>3</sup> /day
- 💧 As of July 1, 2011, Northern Waterworks Inc. contracted as operator

#### Water Intake System

- 💧 Intake Crib constructed in 1947
- 💧 Permits to take water (Atikokan River June 16, 2005, Plateau Lake December 27, 2006)
- 💧 Low-Lift Station constructed in 1947

#### Water Distribution System

- 💧 31.97 km of water main lines



- 💧 Average construction date is 1954
- 💧 Older lines are constructed of cast iron while newer lines are constructed of PVC (as of 1995)
- 💧 2009 Main St. rebuild, 2014/2015 Willow Road Rebuild

#### Sewer Treatment Plant (STP)

- 💧 Built in 1980
- 💧 Capacity = 4,085m<sup>3</sup>/day
- 💧 As of July 1, 2011, Northern Waterworks Inc. contracted as operator
- 💧 Prior to July 2011 - OCWA from 1993 through to 2011

#### Sewage Pumping Stations

- 💧 There are currently 10 active pumping stations
- 💧 Most constructed in 1979

#### Sanitary Sewer Collection System

- 💧 31.7 km of sanitary sewer pipes
- 💧 Average construction date is 1980
- 💧 Constructed of PVC, Asbestos Cement and Concrete
- 💧 2009 Main St. rebuild, 2014/2015 Willow Road Rebuild

## 1.2 LEGISLATIVE REQUIRMENTS

The *Safe Drinking Water Act, 2002* (SDWA) governs and regulates Municipal Water Systems. One requirement involves the mandatory licensing of Municipal Water Systems. In order to become “licenced”, section 44(1) of the SDWA states:

**44. (1)** After consideration of an application for a municipal drinking water licence under this Part, the Director shall issue a municipal drinking water licence to the owner of a municipal drinking water system if,

- (a) a drinking water works permit has been issued for the system;
- (b) the operational plans for the system satisfy the requirements in the Director's directions under Part III for the particular system or type of system;
- (c) the system will be operated by an accredited operating authority;
- (d) the financial plans for the system, if required, satisfy the requirements under this Act;
- (e) a permit to take water has been issued under section 34 of the *Ontario Water Resources Act*, if the licence relates to a part of a system that takes water from a raw water supply and a permit to take water is required under that Act; and



Note: On a day to be named by proclamation of the Lieutenant Governor, clause (e) is repealed by the Statutes of Ontario, 2007, chapter 12, subsection 2 (2) and the following substituted:

(e) a permit to take water has been issued under the Ontario Water Resources Act that,

(i) authorizes the system to take water, if water will be taken by the system from a raw water supply and the permit is required under the Ontario Water Resources Act in order to take the water, and

(ii) authorizes the system to transfer water between Great Lakes watersheds as defined in section 34.5 of the Ontario Water Resources Act, if water will be transferred by the system between Great Lakes watersheds as defined in that section and the permit is required under that Act in order to transfer the water; and

See: 2007, c. 12, ss. 2 (2), 4 (2).

(f) the Director is satisfied that the system will be operated in accordance with the requirements under this Act and the conditions in the licence. 2002, c. 32, s. 44 (1).

The Town of Atikokan has achieved the following:

Section	Description	Achieved	Date	Document #
44(1)(a)	Drinking Waterworks Permit	✓	21-Nov-12	221-201
44(1)(b)	Operational Plans	✓	14-Sep-11	
44(1)(c)	Accredited Authority			
	Town of Atikokan	✓	14-Sep-11	221-401A
	Northern Waterworks	✓	19-Sep-11	221-401B
44(1)(d)	Financial Plan	✓	13-Apr-15	
44(1)(e)	Permit to Take Water			
	Atikokan River	✓	19-Jun-15	4237-9XJRG3
	Plateau Lake	✓	27-Dec-06	1135-6WNMR7

This report fulfills the requirements of SDWA section 44(1)(d). Ontario Regulation 453/07 regulates the specifications of the Financial Plan. Ontario Regulation 453/07 is located in Appendix A. While the legislative requirements do not necessitate a financial plan for the wastewater system, the Town of Atikokan has prudently incorporated both the Water and Wastewater systems in its Financial Plan.



## 2.0 OPERATING PLAN

### 2.1 BRIEF DESCRIPTION - OPERATIONS

The ***Atikokan Water Treatment Plant (WTP)*** is operated by a third party contractor. The current operating contractor is Northern Waterworks Inc. (prior to July 1, 2011 the operating contract was held by Ontario Clean Water Agency). As part of the contract, the operator is responsible for operating and maintaining the WTP and the Water Intake system in compliance with certificates of approval, drinking waterworks licences, permits, and provincial legislation. The Town remains responsible for the capital upgrades, unforeseen maintenance over \$1,000, property insurance, and utilities.

The ***Atikokan Sewage Treatment Plant (STP)*** is also operated by a third party contractor under the same agreement and terms of the WTP operations. Along with the STP, the operator is also responsible for the operations and maintenance of the Sewage Pumping Stations.

The ***Atikokan Water Distribution and Atikokan Sewage Collection*** systems are operated directly by the Town of Atikokan's Public Works Department. The Town resources are not directly separated; for example, there are no employees hired to strictly deal with water distribution. The employees and assets are shared across the broad responsibilities of the corporation. The direct labour and maintenance costs are attributed to the proper departments and categories through the payroll system. Along with water distribution and sewage collection, the Public Works Department's major other duties include roads, sidewalks, buildings, waste management, drainage, and bridges. On average the Town's Public Works crew spends 50% of their time on water distribution and sewage collection maintenance.

## 2.2 HISTORICAL OPERATING EXPENDITURES

<b>WATER &amp; WASTEWATER Operating Revenues and Expenses</b>					
	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
<b>Operating Revenues:</b>					
Provincial Grants	0	0	0	0	0
User Fees	1,063,519	1,158,438	1,273,518	1,537,793	1,271,804
Internal Transfers	26,000	26,000	26,000	26,000	26,000
<b>Total Revenue</b>	<b>1,089,519</b>	<b>1,184,438</b>	<b>1,299,518</b>	<b>1,563,793</b>	<b>1,297,804</b>
<b><sup>1</sup>Operating Expenditures:</b>					
<b>Water</b>					
Salaries & Benefits	117,258	114,344	131,002	192,905	162,018
Materials & Service	203,261	193,851	263,922	444,974	288,053
Contracted Services	337,937	316,404	321,853	322,966	325,374
<b>Wastewater</b>					
Salaries & Benefits	77,925	81,626	83,743	84,480	82,574
Materials & Service	442,603	246,961	281,805	331,097	306,715
Contracted Services	349,472	476,167	310,288	348,940	396,475
<b>Total Expenses</b>	<b>1,528,456</b>	<b>1,429,353</b>	<b>1,392,613</b>	<b>1,725,362</b>	<b>1,561,209</b>
<b>Net Income (Deficit)</b>	<b>(438,937)</b>	<b>(244,915)</b>	<b>(93,095)</b>	<b>(161,569)</b>	<b>(263,405)</b>

<sup>1</sup>Operating Expenditures do not include an allocation of general administration or supervision, capital expenditures or amortization

Historically, the Town of Atikokan has used general revenues to partly fund the water and wastewater services.

## 3.0 Utility Rate Review

### 3.1 Rate Structures

There are several rate structures used in Canada for water and wastewater services. A brief description of each is below:

#### Flat Rate

This is a constant rate charged to users. In some cases there are different rates for different classes of user (commercial, industrial, residential, etc.). With this structure there is no recognition of actual consumption.

#### Metered Rate

Within this class, there are many variations of the consumption rates including constant rate, declining block rates, and increasing block rates. The rates are determined by consumption rates, with some Municipalities applying a flat service fee in conjunction with the consumption volume rates. This type of structure requires water meters on each service and the resources to read those meters.

#### Property Tax

In this situation, the costs of providing water and wastewater service is absorbed within the property tax system.

Alternatively, there are many variations that included a combination of the above rate structures. Atikokan uses a flat rate structure to recover most of the operating costs, with property taxation making up the difference.

#### Historical Rates for The Town of Atikokan's Main Sectors

Year	<u>Residential</u>			<u>Commercial</u>		
	Water	Sewer	Total	Water	Sewer	Total
2011	417.34	246.66	664.00	401.09	269.30	670.39
2012	417.34	278.66	696.00	401.09	301.61	702.70
2013	436.80	291.20	728.00	441.00	294.00	735.00
2014	456.00	304.00	760.00	460.40	306.94	767.34
2015	475.20	316.80	792.00	479.78	319.85	799.63



## 3.2 Metered vs. Non-Metered

### Metered Rate Structure

#### Advantages:

- 💧 Perceived as more fair - users pay based on consumption
- 💧 Provides staff with accurate volume information to be used for day-to-day operations and long term planning
- 💧 Creates consumption reductions
- 💧 Reduces operating costs (and possible capital costs) related to consumption reductions

#### Disadvantages:

- 💧 Increases capital costs (meters)
- 💧 Increases data collection operating costs
- 💧 Risks associated with volume variances

### Non-Metered Rate Structure

#### Advantages:

- 💧 Reduced capital costs
- 💧 Reduced operational costs
- 💧 Simple to administer
- 💧 Reliable revenue estimation

#### Disadvantages:

- 💧 Provides unfair relationships between users
- 💧 Does not provide Municipality with volume information to be used for decision making
- 💧 Does not provide incentives to conserve water

### 3.3 *Current Flat Rate By-Law*

The current water and wastewater by-law for Atikokan was developed over 20 years ago; with minor amendments and fee increases made over the years. While there have been a few noted complaints over the last few years, it does not appear that ratepayers have significantly challenged any fairness issues within the allocations of rate classes. If the Municipality continues to use a flat rate fee system, a comprehensive review of the rate by-law should be undertaken to ensure fairness and to ensure Municipal staff can easily determine which class new customers belong to.

Water rates are reviewed and set annually as part of the budget process. The Town of Atikokan has committed to increasing the rates continuously in order to achieve sustainability.

A brief review of the by-law identified a few discrepancies that require analysis:

- 💧 Home based businesses currently pay a residential rate and a commercial rate. Options could include charging the higher class fee or charging the residential fee plus a percentage.

## 4.0. Financial Statements

**Projected Operating Revenues and Expenses**  
**Projected Statement of Financial Position**  
**Projected Statement of Cash Flows**

Attached are the above mentioned projected financial statements for the period of 2017 to 2022.

The financial impacts of the drinking water system have been considered and are financially viable.

### **Notes to Financials:**

- 💧 The Town of Atikokan does not have a separate accounting system for water and wastewater therefore assumptions have been made
- 💧 The Projected Operating Revenues and Expenses does not include Capital
- 💧 The Projected Statement of Cash Flows includes Operations and Capital
- 💧 It is assumed no write offs will occur
- 💧 It is assumed that water payables are not significant and therefore not included
- 💧 No new debt is anticipated during the term of the plan
- 💧 The asset amortization was calculated using straight-line method, commencing the year it was acquired or constructed
- 💧 The useful life of each asset as defined by our asset inventory was included in the calculation of amortization
- 💧 It is assumed there are no gains or losses on the sale of assets
- 💧 The beginning cash and cash equivalents consists of the Reserve Fund balance
- 💧 Wastewater financial information included
- 💧 The data in this report is unaudited to be used for planning purposes
- 💧 Statements prepared in accordance with Public Sector Accounting Standards
- 💧 Operating Expenditures do not include an allocation of general administration or supervision
- 💧 Actual results will vary from the projections and the differences may be material

For questions regarding the Water Financial Plan please contact the Finance Department at The Corporation of the Town of Atikokan.

**TOWN OF ATIKOKAN**  
**WATER & WASTEWATER**  
**Projected Operating Revenues and Expenses**

	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Operating Revenues:</b>						
Provincial Grants	0	0	0	0	0	0
User Fees	1,375,583	1,430,607	1,487,831	1,547,344	1,609,238	1,673,607
Internal Transfers	36,000	36,000	36,000	36,000	36,000	36,000
<b>Total Revenue</b>	<b>1,411,583</b>	<b>1,466,607</b>	<b>1,523,831</b>	<b>1,583,344</b>	<b>1,645,238</b>	<b>1,709,607</b>
<b>Operating Expenditures:</b>						
<b>Water</b>						
Salaries & Benefits	164,800	169,744	174,836	180,081	185,484	191,048
Materials & Service	287,000	295,610	303,000	310,575	318,340	327,890
Contracted Services	333,540	340,211	347,015	353,955	361,034	368,255
<b>Wastewater</b>						
Salaries & Benefits	87,068	89,680	92,370	95,141	97,995	100,935
Materials & Service	318,780	328,343	344,761	353,380	362,214	371,269
Contracted Services	403,410	411,478	419,708	428,102	436,664	445,397
<b>Amortization</b>	<b>435,000</b>	<b>437,000</b>	<b>437,000</b>	<b>435,000</b>	<b>435,000</b>	<b>437,000</b>
<b>Total Expenses</b>	<b>2,029,598</b>	<b>2,072,066</b>	<b>2,118,690</b>	<b>2,156,234</b>	<b>2,196,731</b>	<b>2,241,794</b>
<b>Net Income (Deficit)</b>	<b>(618,015)</b>	<b>(605,459)</b>	<b>(594,859)</b>	<b>(572,890)</b>	<b>(551,493)</b>	<b>(532,187)</b>

**TOWN OF ATIKOKAN  
WATER & WASTEWATER  
Projected Statement of Financial Position**

	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b><i>Financial Assets</i></b>						
Cash/Water Reserve	41,000	50,000	55,000	60,000	65,000	70,000
Accounts Receivable / Preauthorized Payments	-83,000	-85,000	-88,000	-92,000	-93,000	-94,000
<b><i>Non-Financial Assets</i></b>						
Water Inventory	27,000	25,000	28,000	23,000	24,000	28,000
Tangible Capital Assets	20,616,215	21,616,215	22,500,000	23,500,000	24,000,000	25,000,000
Accumulated Amortization	9,710,000	9,720,000	9,740,000	9,760,000	9,750,000	9,850,000
Net Book Value	10,906,215	11,896,215	12,760,000	13,740,000	14,250,000	15,150,000
<b><i>Liabilities</i></b>						
Debt	-	-	-	-	-	-
<b>Total Liabilities and Accumulated Net Assets</b>	<b>10,891,215</b>	<b>11,886,215</b>	<b>12,755,000</b>	<b>13,731,000</b>	<b>14,246,000</b>	<b>15,154,000</b>

**TOWN OF ATIKOKAN  
WATER & WASTEWATER  
Statement of Cash Flow**

	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b><u>Operating Transactions</u></b>						
<i>Cash Received from:</i>						
Operating Revenue	1,411,583	1,466,607	1,523,831	1,583,344	1,645,238	1,709,607
Capital Revenue	750,000	750,000	750,000	750,000	-	-
<i>Cash Paid for:</i>						
Operating	( 1,594,598)	( 1,635,066)	( 1,681,690)	( 1,721,234)	( 1,761,731)	( 1,804,794)
<b>TOTAL WATER FUND OPERATIONS</b>	<b>566,985</b>	<b>581,541</b>	<b>592,141</b>	<b>612,110</b>	<b>( 116,493)</b>	<b>( 95,187)</b>
<i>Cash Provided from:</i>						
General Fund Operations	533,015	513,459	502,859	482,890	216,493	195,187
<b><u>Capital Transactions</u></b>						
Acquisition of capital	( 1,100,000)	( 1,095,000)	( 1,095,000)	( 1,095,000)	( 100,000)	( 100,000)
<b>TOTAL CAPITAL</b>	<b>( 1,100,000)</b>	<b>( 1,095,000)</b>	<b>( 1,095,000)</b>	<b>( 1,095,000)</b>	<b>( 100,000)</b>	<b>( 100,000)</b>
<b><u>Finance Transactions</u></b>						
Proceeds from Debt	-	-	-	-	-	-
Debt Repayment	( 67,851)	( 66,584)	( 32,816)	-	-	-
<b>TOTAL FINANCING</b>	<b>( 67,851)</b>	<b>( 66,584)</b>	<b>( 32,816)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Increase <decrease> in cash	( 67,851)	( 66,584)	( 32,816)	-	-	-
Opening Cash	41,000	41,000	50,000	55,000	60,000	65,000
Ending Cash	( 26,851)	50,000	55,000	60,000	65,000	70,000

## Appendix "A"

### Safe Drinking Water Act, 2002

### ONTARIO REGULATION 453/07

### FINANCIAL PLANS

Last amendment: O. Reg. 69/08.

*This is the English version of a bilingual regulation.*

#### Requirement to prepare financial plans

1. (1) A person who makes an application under clause 32 (1) (b) of the Act for a municipal drinking water licence shall, before making the application, prepare and approve financial plans for the system that satisfy the requirements prescribed under section 2. O. Reg. 453/07, s. 1 (1).

(2) A person who makes an application under subsection 32 (4) of the Act for the renewal of a municipal drinking water licence shall, before making the application, prepare and approve financial plans for the system that satisfy the requirements prescribed under section 3. O. Reg. 453/07, s. 1 (2).

(3) As a condition in a municipal drinking water licence that is issued in response to an application made under section 33 of the Act for a municipal drinking water licence, the Director shall include a requirement that the owner of the drinking water system, by the later of July 1, 2010 and the date that is six months after the date the first licence for the system is issued, prepare and approve financial plans for the system that satisfy the requirements prescribed under section 3. O. Reg. 453/07, s. 1 (3).

(4) The Director shall include, as a condition in a municipal drinking water licence, the requirement set out in subsection (3) in any amendments to a licence made after the application, if the condition is not satisfied at the time when the amendment is made. O. Reg. 453/07, s. 1 (4).

#### Financial plan requirements; new systems

2. For the purposes of clause (b) of the definition of "financial plans" in subsection 30 (1) of the Act, the following requirements are prescribed for financial plans that are required by subsection 1 (1) to satisfy the requirements of this section:

1. The financial plans must be approved by a resolution that indicates that the drinking water system is financially viable and that is passed by,
  - i. the council of the municipality, if the owner of the drinking water system is a municipality, or
  - ii. the governing body of the owner, if the owner of the drinking water system has a governing body and is not a municipality.
2. The financial plans,
  - i. must include a statement that the financial impacts of the drinking water system have been considered, and
  - ii. must apply for a period of at least six years.
3. The first year to which the financial plan must apply is the year in which the drinking water system is expected to first serve the public.
4. For each year in which the financial plans apply, the financial plans must include details of the proposed or projected financial operations of the drinking water system itemized by,
  - i. total revenues, further itemized by water rates, user charges and other revenues,
  - ii. total expenses, further itemized by amortization expenses, interest expenses and other expenses,
  - iii. annual surplus or deficit, and
  - iv. accumulated surplus or deficit.
5. The owner of the drinking water system must,

- i. make the financial plans available, on request, to members of the public who are served by the drinking water system without charge,
  - ii. make the financial plans available to members of the public without charge through publication on the Internet, if the owner maintains a website on the Internet, and
  - iii. provide notice advising the public of the availability of the financial plans under subparagraphs i and ii, if applicable, in a manner that, in the opinion of the owner, will bring the notice to the attention of members of the public who are served by the drinking water system.
6. The owner of the drinking water system must give a copy of the financial plans to the Ministry of Municipal Affairs and Housing. O. Reg. 453/07, s. 2.

**Financial plan requirements; licence renewal**

**3. (1)** For the purposes of clause (b) of the definition of “financial plans” in subsection 30 (1) of the Act, the following requirements are prescribed for financial plans that are required by subsection 1 (2) or a condition that is included in a municipal drinking water licence under subsection 1 (3) to satisfy the requirements of this section:

1. The financial plans must be approved by a resolution that is passed by,
  - i. the council of the municipality, if the owner of the drinking water system is a municipality, or
  - ii. the governing body of the owner, if the owner of the drinking water system has a governing body and is not a municipality.
2. The financial plans must apply to a period of at least six years.
3. The first year to which the financial plans must apply must be the year determined in accordance with the following rules:
  - i. If the financial plans are required by subsection 1 (2), the first year to which the financial plans must apply must be the year in which the drinking water system’s existing municipal drinking water licence would otherwise expire.
  - ii. If the financial plans are required by a condition that was included in a municipal drinking water licence under subsection 1 (3), the first year to which the financial plans must apply must be the later of 2010 and the year in which the first licence for the system was issued.
4. Subject to subsection (2), for each year to which the financial plans apply, the financial plans must include the following:
  - i. Details of the proposed or projected financial position of the drinking water system itemized by,
    - A. total financial assets,
    - B. total liabilities,
    - C. net debt,
    - D. non-financial assets that are tangible capital assets, tangible capital assets under construction, inventories of supplies and prepaid expenses, and
    - E. changes in tangible capital assets that are additions, donations, write downs and disposals.
  - ii. Details of the proposed or projected financial operations of the drinking water system itemized by,
    - A. total revenues, further itemized by water rates, user charges and other revenues,
    - B. total expenses, further itemized by amortization expenses, interest expenses and other expenses,
    - C. annual surplus or deficit, and
    - D. accumulated surplus or deficit.



- iii. Details of the drinking water system's proposed or projected gross cash receipts and gross cash payments itemized by,
    - A. operating transactions that are cash received from revenues, cash paid for operating expenses and finance charges,
    - B. capital transactions that are proceeds on the sale of tangible capital assets and cash used to acquire capital assets,
    - C. investing transactions that are acquisitions and disposal of investments,
    - D. financing transactions that are proceeds from the issuance of debt and debt repayment,
    - E. changes in cash and cash equivalents during the year, and
    - F. cash and cash equivalents at the beginning and end of the year.
  - iv. Details of the extent to which the information described in subparagraphs i, ii and iii relates directly to the replacement of lead service pipes as defined in section 15.1- 3 of Schedule 15.1 to Ontario Regulation 170/03 (Drinking Water Systems), made under the Act.
5. The owner of the drinking water system must,
- i. make the financial plans available, on request, to members of the public who are served by the drinking water system without charge,
  - ii. make the financial plans available to members of the public without charge through publication on the Internet, if the owner maintains a website on the Internet, and
  - iii. provide notice advising the public of the availability of the financial plans under subparagraphs i and ii, if applicable, in a manner that, in the opinion of the owner, will bring the notice to the attention of members of the public who are served by the drinking water system.
6. The owner of the drinking water system must give a copy of the financial plans to the Ministry of Municipal Affairs and Housing. O. Reg. 453/07, s. 3 (1).

(2) Each of the following sub-subparagraphs applies only if the information referred to in the sub-subparagraph is known to the owner at the time the financial plans are prepared:

- 1. Sub-subparagraphs 4 i A, B and C of subsection (1).
- 2. Sub-subparagraphs 4 iii A, C, E and F of subsection (1). O. Reg. 453/07, s. 3 (2).

**Alternative requirements for two or more drinking water systems**

4. If section 3 applies to the financial plans of two or more drinking water systems that are solely owned by the same owner, the requirements prescribed by the section may, as an alternative, be satisfied by financial plans that comply with the section but treat those systems as if they were one drinking water system. O. Reg. 453/07, s. 4.

**Amendment of financial plans**

5. Sections 2 and 3 do not prevent financial plans from being amended. O. Reg. 453/07, s. 5.

**Additional information**

6. The requirements of this Regulation do not prevent a person from providing additional information in financial plans prepared for the purpose of meeting the requirements of the Act. O. Reg. 453/07, s. 6.

7. Omitted (provides for coming into force of provisions of this Regulation). O. Reg. 453/07, s. 7.

