

Municipality of Chapple
Water and Wastewater System
Statement of Operations

	2015	1.04 2016	2017	2018	2019	2020	2021
<u>Revenue</u>							
Contr from General Revenue	\$ 60,000.00	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00
Sewer Charges	\$ 9,963.00	\$ 10,361.52	\$ 10,775.98	\$ 11,207.02	\$ 11,655.30	\$ 12,121.51	\$ 12,606.37
Sewer Services - Pen/Interest	\$ 101.70	\$ 105.77	\$ 110.00	\$ 114.40	\$ 118.97	\$ 123.73	\$ 128.68
Water Charges	\$ 77,037.60	\$ 80,119.10	\$ 83,323.87	\$ 86,656.82	\$ 90,123.10	\$ 93,728.02	\$ 97,477.14
Truck Fill Revenue	\$ 3,263.00	\$ 3,393.52	\$ 3,529.26	\$ 3,670.43	\$ 3,817.25	\$ 3,969.94	\$ 4,128.74
Provincial Grants					15000		
Water Services - Pen/Int	\$ 447.42	\$ 465.32	\$ 483.93	\$ 503.29	\$ 523.42	\$ 544.35	\$ 566.13
	\$ 150,812.72	\$ 149,445.23	\$ 153,223.04	\$ 157,151.96	\$ 176,238.04	\$ 165,487.56	\$ 169,907.06
<u>Expenditures</u>							
<u>Water Services</u>		1.02					
Salaries	\$ 40,194.46	\$ 31,000.00	\$ 31,620.00	\$ 32,252.40	\$ 32,897.45	\$ 33,555.40	\$ 34,226.50
Part time Salaries	\$ 118.02	\$ 120.38	\$ 122.79	\$ 125.24	\$ 127.75	\$ 130.30	\$ 132.91
CPP Employer	\$ 1,531.25	\$ 1,148.44	\$ 1,171.41	\$ 1,194.84	\$ 1,218.73	\$ 1,243.11	\$ 1,267.97
EI Employer	\$ 824.31	\$ 618.23	\$ 630.59	\$ 643.21	\$ 656.07	\$ 669.19	\$ 682.58
EHT Employer	\$ 804.78	\$ 603.59	\$ 615.66	\$ 627.98	\$ 640.53	\$ 653.35	\$ 666.41
OMERS Employer	\$ 3,510.56	\$ 2,632.92	\$ 2,685.58	\$ 2,739.29	\$ 2,794.08	\$ 2,849.96	\$ 2,906.96
Workplace Safety Insurance	\$ 1,080.34	\$ 810.26	\$ 826.47	\$ 842.99	\$ 859.85	\$ 877.05	\$ 894.59
Group Benefits	\$ 6,903.40	\$ 5,177.55	\$ 5,281.10	\$ 5,386.72	\$ 5,494.46	\$ 5,604.35	\$ 5,716.43
Union Gas	\$ 2,270.31	\$ 2,315.72	\$ 2,362.03	\$ 2,409.27	\$ 2,457.46	\$ 2,506.61	\$ 2,556.74
Telephone	\$ 1,732.01	\$ 1,766.65	\$ 1,801.98	\$ 1,838.02	\$ 1,874.78	\$ 1,912.28	\$ 1,950.52

Hydro	\$ 6,821.53	\$ 6,957.96	\$ 7,097.12	\$ 7,239.06	\$ 7,383.84	\$ 7,531.52	\$ 7,682.15
Waterplant Supplies	\$ 12,229.59	\$ 12,474.18	\$ 12,723.67	\$ 12,978.14	\$ 13,237.70	\$ 13,502.46	\$ 13,772.50
Safety Clothing	\$ 476.40	\$ 485.93	\$ 495.65	\$ 505.56	\$ 515.67	\$ 525.98	\$ 536.50
Waterplant Insurance	\$ 9,565.74	\$ 9,757.05	\$ 9,952.20	\$ 10,151.24	\$ 10,354.26	\$ 10,561.35	\$ 10,772.58
Waterplant Training	\$ 1,007.50	\$ 1,027.65	\$ 1,048.20	\$ 1,069.17	\$ 1,090.55	\$ 1,112.36	\$ 1,134.61
Waterplant Contracted Services	\$ 152.64	\$ 155.69	\$ 158.81	\$ 161.98	\$ 165.22	\$ 168.53	\$ 171.90
Waterplant - Repairs/Maintenance	\$ 2,865.60	\$ 2,922.91	\$ 2,981.37	\$ 3,041.00	\$ 3,101.82	\$ 3,163.85	\$ 3,227.13
Waterplant - Misc Expenses	\$ 1,451.05	\$ 1,480.07	\$ 1,509.67	\$ 1,539.87	\$ 1,570.66	\$ 1,602.08	\$ 1,634.12
Waterplant Lab Fees/Freight	\$ 4,148.60	\$ 4,231.57	\$ 4,316.20	\$ 4,402.53	\$ 4,490.58	\$ 4,580.39	\$ 4,672.00
Water Services/Water Works	\$ 4,129.44	\$ 4,212.03	\$ 4,296.27	\$ 4,382.19	\$ 4,469.84	\$ 4,559.24	\$ 4,650.42
QMS Expenses	\$ 3,274.32	\$ 3,339.81	\$ 3,406.60	\$ 3,474.73	\$ 3,544.23	\$ 3,615.11	\$ 3,687.42
WTP - Property Taxes	\$ 3,703.73	\$ 3,777.80	\$ 3,853.36	\$ 3,930.43	\$ 4,009.04	\$ 4,089.22	\$ 4,171.00
OSWAP							
Clerical Assistance	\$ 27,516.40	\$ 28,066.73	\$ 28,628.06	\$ 29,200.62	\$ 29,784.64	\$ 30,380.33	\$ 30,987.94
Part Time - Clerical Assistance							
Clerical - CPP	\$ 983.32	\$ 1,002.99	\$ 1,023.05	\$ 1,043.51	\$ 1,064.38	\$ 1,085.66	\$ 1,107.38
Clerical - EI	\$ 515.79	\$ 526.11	\$ 536.63	\$ 547.36	\$ 558.31	\$ 569.47	\$ 580.86
Clerical - EHT	\$ 536.54	\$ 547.27	\$ 558.22	\$ 569.38	\$ 580.77	\$ 592.38	\$ 604.23
Clerical - OMERS	\$ 2,770.80	\$ 2,826.22	\$ 2,882.74	\$ 2,940.40	\$ 2,999.20	\$ 3,059.19	\$ 3,120.37
Clerical - WSIB	\$ 737.56	\$ 752.31	\$ 767.36	\$ 782.70	\$ 798.36	\$ 814.33	\$ 830.61
Training - Wages	\$ 507.35	\$ 517.50	\$ 527.85	\$ 538.40	\$ 549.17	\$ 560.16	\$ 571.36
Training - CPP	\$ 23.60	\$ 24.07	\$ 24.55	\$ 25.04	\$ 25.55	\$ 26.06	\$ 26.58
Training - EI	\$ 11.41	\$ 11.64	\$ 11.87	\$ 12.11	\$ 12.35	\$ 12.60	\$ 12.85
Training - EHT	\$ 9.89	\$ 10.09	\$ 10.29	\$ 10.50	\$ 10.71	\$ 10.92	\$ 11.14
Training - OMERS	\$ 46.02	\$ 46.94	\$ 47.88	\$ 48.84	\$ 49.81	\$ 50.81	\$ 51.83
Training - WSIB	\$ 13.59	\$ 13.86	\$ 14.14	\$ 14.42	\$ 14.71	\$ 15.00	\$ 15.30
Rds Works - Wages	\$ 3,634.58	\$ 3,707.27	\$ 3,781.42	\$ 3,857.05	\$ 3,934.19	\$ 4,012.87	\$ 4,093.13
Rds Works - Overtime Wages	\$ 192.68	\$ 196.53	\$ 200.46	\$ 204.47	\$ 208.56	\$ 212.73	\$ 216.99
Rds Works - Parttime Wages	\$ 236.03	\$ 240.75	\$ 245.57	\$ 250.48	\$ 255.49	\$ 260.60	\$ 265.81
Rds Works - CPP	\$ 164.48	\$ 167.77	\$ 171.12	\$ 174.55	\$ 178.04	\$ 181.60	\$ 185.23
Rds Works - EI	\$ 84.31	\$ 86.00	\$ 87.72	\$ 89.47	\$ 91.26	\$ 93.09	\$ 94.95
Rds Works - EHT	\$ 79.23	\$ 80.81	\$ 82.43	\$ 84.08	\$ 85.76	\$ 87.48	\$ 89.23
Rds Works - OMERS	\$ 365.69	\$ 373.00	\$ 380.46	\$ 388.07	\$ 395.83	\$ 403.75	\$ 411.83
Rds Works - WSIB	\$ 108.93	\$ 111.11	\$ 113.33	\$ 115.60	\$ 117.91	\$ 120.27	\$ 122.67

	\$ 11,126.63	\$ 11,349.16	\$ 11,576.15	\$ 11,807.67	\$ 12,043.82	\$ 12,284.70	\$ 12,530.39
Amortization	\$ 20,604.00	\$ 20,604.00	\$ 20,604.00	\$ 20,604.00	\$ 20,604.00	\$ 20,604.00	\$ 20,604.00
Total Sewer Expenses	\$ 31,730.63	\$ 31,953.16	\$ 32,180.15	\$ 32,411.67	\$ 32,647.82	\$ 32,888.70	\$ 33,134.39
Total Surplus/Deficit	-\$ 95,959.69	-\$ 86,541.30	-\$ 85,716.98	-\$ 84,800.62	-\$ 68,787.35	-\$ 82,672.10	-\$ 81,449.55

Sewer Assets														
								2015	2016	2017	2018	2019	2020	2021
		Historical Cos	Expect Useful	Remaining Useful Life	Straight Line Depreciated	Accummulated Ammortization	Net Value	Net Value	Net Value	Net Value	Net Value	Net Value	Net Value	Net Value
Acct Num	Asset													
	Main St Catch Basin/Alleyway-Queen	1687	40	19	42	885.54	801.46	759.46	717.46	675.46	633.46	591.46	549.46	
	Main St Catch Basin/Cedar-Cawston	5533	40	19	138	2904.99	2628.01	2490.01	2352.01	2214.01	2076.01	1938.01	1800.01	
	Main St Catach Basin/Cawston-AlleyW	4149	40	19	104	2178.19	1970.81	1866.81	1762.81	1658.81	1554.81	1450.81	1346.81	
	Easement for Sewer Installation	3170	40	9	79	2456.75	713.25	634.25	555.25	476.25	397.25	318.25	239.25	
	Agnes St Extension	82036	40	17	2051	47170.7	34865.3	32814.3	30763.3	28712.3	26661.3	24610.3	22559.3	
	Pumping Station - Village	62500	40	11	1563	45312.5	17187.5	15624.5	14061.5	12498.5	10935.5	9372.5	7809.5	
	Sanitary Sewage System	661014	40	11	16525	479235.05	181779	165254	148729	132204	115679	99153.95	82628.95	
	Sewer Project 1987	3672	40	11	92	2662.4	1009.6	917.6	825.6	733.6	641.6	549.6	457.6	
	Sewer Project 1986	400	40	10	10	300	100	90	80	70	60	50	40	
		824161				20604	583106.12	241054.9	220450.9	199846.9	179242.9	158638.9	138034.9	117430.9
	TOTAL VALUES	3541320				88445.58	2116127.28	1425193	1336747	1248302	1159856	1071410	982964.8	894519.2

Municipality of Chapple									
Water and Wastewater System									
Statement of Financial Position									
		2015	2016	2017	2018	2019	2020	2021	
Financial assets									
Investments		\$ 125,942.68	\$ 131,891.82	\$ 138,945.20	\$ 147,119.38	\$ 156,431.17	\$ 166,897.64	\$ 178,536.10	
Liabilities									
Debt		0	0	0	0	0	0	0	
Net financial assets (debt)		\$ 125,942.68	\$ 131,891.82	\$ 138,945.20	\$ 147,119.38	\$ 156,431.17	\$ 166,897.64	\$ 178,536.10	
Non-Financial Assets									
Tangible capital assets (net)		\$ 1,425,193.00	\$ 1,336,747.00	\$ 1,248,302.00	\$ 1,159,856.00	\$ 1,071,410.00	\$ 982,964.80	\$ 894,519.20	