

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 |

| | | | | | | | |
|----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | \$ 147,333.78 | \$ 136,325.36 | \$ 139,051.87 | \$ 141,832.91 | \$ 144,669.57 | \$ 147,562.96 | \$ 150,514.22 |
| Amortization | \$ 67,708.00 | \$ 67,708.00 | \$ 67,708.00 | \$ 67,708.00 | \$ 67,708.00 | \$ 67,708.00 | \$ 67,708.00 |
| Total Water Expenses | \$ 215,041.78 | \$ 204,033.36 | \$ 206,759.87 | \$ 209,540.91 | \$ 212,377.57 | \$ 215,270.96 | \$ 218,222.22 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| <u>Sewer Services</u> | | | | | | | |
| Sewer Services - Wages | \$ 6,607.13 | \$ 6,739.27 | \$ 6,874.06 | \$ 7,011.54 | \$ 7,151.77 | \$ 7,294.81 | \$ 7,440.70 |
| Sewer Services - Wages Overtime | | | | | | | |
| Sewer Services - Part time Wages | | | | | | | |
| CPP | \$ 273.39 | \$ 278.86 | \$ 284.43 | \$ 290.12 | \$ 295.93 | \$ 301.84 | \$ 307.88 |
| EI | \$ 136.25 | \$ 138.98 | \$ 141.75 | \$ 144.59 | \$ 147.48 | \$ 150.43 | \$ 153.44 |
| EHT | \$ 128.85 | \$ 131.43 | \$ 134.06 | \$ 136.74 | \$ 139.47 | \$ 142.26 | \$ 145.11 |
| OMERS | \$ 588.20 | \$ 599.96 | \$ 611.96 | \$ 624.20 | \$ 636.69 | \$ 649.42 | \$ 662.41 |
| WSIB | \$ 177.08 | \$ 180.62 | \$ 184.23 | \$ 187.92 | \$ 191.68 | \$ 195.51 | \$ 199.42 |
| Group Benefits | | | | | | | |
| Hydro - Lift Station | \$ 928.79 | \$ 947.37 | \$ 966.31 | \$ 985.64 | \$ 1,005.35 | \$ 1,025.46 | \$ 1,045.97 |
| Sewer Service Misc | \$ 228.96 | \$ 233.54 | \$ 238.21 | \$ 242.97 | \$ 247.83 | \$ 252.79 | \$ 257.85 |
| Sewer Service /Distribution | \$ 356.16 | \$ 363.28 | \$ 370.55 | \$ 377.96 | \$ 385.52 | \$ 393.23 | \$ 401.09 |
| Roads Works - Wages | \$ 1,358.40 | \$ 1,385.57 | \$ 1,413.28 | \$ 1,441.54 | \$ 1,470.38 | \$ 1,499.78 | \$ 1,529.78 |
| Roads Works - Wages Overtime | \$ 18.57 | \$ 18.94 | \$ 19.32 | \$ 19.71 | \$ 20.10 | \$ 20.50 | \$ 20.91 |
| Roads Works - Parttime | \$ 40.77 | \$ 41.59 | \$ 42.42 | \$ 43.27 | \$ 44.13 | \$ 45.01 | \$ 45.91 |
| Roads Works - CPP | \$ 57.86 | \$ 59.02 | \$ 60.20 | \$ 61.40 | \$ 62.63 | \$ 63.88 | \$ 65.16 |
| Roads Works - EI | \$ 28.74 | \$ 29.31 | \$ 29.90 | \$ 30.50 | \$ 31.11 | \$ 31.73 | \$ 32.37 |
| Roads Works - EHT | \$ 27.67 | \$ 28.22 | \$ 28.79 | \$ 29.36 | \$ 29.95 | \$ 30.55 | \$ 31.16 |
| Roads Works - OMERS | \$ 131.84 | \$ 134.48 | \$ 137.17 | \$ 139.91 | \$ 142.71 | \$ 145.56 | \$ 148.47 |
| Roads Works - WSIB | \$ 37.97 | \$ 38.73 | \$ 39.50 | \$ 40.29 | \$ 41.10 | \$ 41.92 | \$ 42.76 |

| | | | | | | | |
|-----------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | | | | | | | |
| | \$ 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 |

| | | | | | | | | | |
|---------------------------------|--|-----------------|-----------------|-----------------|-----------------|-----------------|---------------|---------------|--|
| | | | | | | | | | |
| 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 | |