

VAL RITA DRINKING WATER FINANCIAL PLAN



THE CORPORATION OF THE TOWNSHIP OF VAL RITA-HARTY

VAL RITA DRINKING SYSTEM

1. VAL RITA MUNICIPAL DRINKING WATER LICENCE: #298-101 ISSUED JUNE 2ND 2011
2. VAL RITA MUNICIPAL DRINKING WATER WORKS PERMIT: #298-201 ISSUED MAY 31ST 2011
3. PERMITS TO TAKE WATER: #1203-83GNXY ISSUED MARCH 18TH 2010
4. ACCREDITED OPERATING AUTHORITY, (OCWA): #298-401
5. FINANCIAL PLAN IN ACCORDANCE WITH O.REG. 453/07 #298-301

VAL RITA WATER FINANCIAL PLAN

Water Financial Plan # 298-301

Town of Val Rita: October, 2011

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Water Financial Plan

1. Introduction and Summary

In 2007, the Ministry of the Environment (MOE) issued Ontario Regulation 453/07 *Financial Plans* under the *Safe Drinking Water Act, 2002*. The regulation and accompanying guideline prescribes the requirements for Financial Plans to be prepared as part of the Municipal Drinking-Water License Program set out in Part V of the SDWA. This regulation was designed by the MOE in response to Justice Dennis O'Connor's Walkerton Inquiry recommendations. The intent is to ensure that municipalities plan for the long-term financial sustainability of their drinking-water systems and ensure the safety of their drinking water into the future. This report has been created to comply with the requirements of O. Reg. 453/07 and covers the Town of Val Rita distribution system which includes all pipes, valves, treatment systems, pumping stations and reservoirs. The financial statements included in this report project 7 years into the future.

The plan laid out in this document, will maintain *Val Rita's Advantage* of a safe, clean and secure water supply for this and future generations of Val Rita residents. The Town of Val Rita is a firm believer that financial planning is essential to ensure that a drinking water system provides value not just for today's customers but also for future generations. The financial plans represent a balanced approach. Reliable infrastructure and performance of the water system are key elements to not only economic development but also quality-of-life and safety in the community. Efforts continue to further enhance and protect water quality and reliability. Utilities are continually faced with the renewal needs of an aging infrastructure and inflation, particularly on construction costs. Re-thinking past practices and investing in new approaches, while ensuring the reliability of the service, have become fundamental to the daily delivery of clean water.

Water Financial Plan

The Financial Plan is a summary of various capital and operational expenditures and revenues for the next 7 years. Following approval of the Financial Plan by Council, any requested changes will be made and the plan will be published to the public and submitted to the Ministry of Municipal Affairs and Housing, as required by the legislation. Hard copies will be available to the public on request.

1.1. Service Context

The supply of fresh, clean water is a very important service to the Town of Val Rita and is part of *Val Rita's Advantage*. Residents expect to be able to turn on their tap at any time and be able to trust that the water coming out is safe to drink. The Town of Val Rita owes a duty of care to residents and businesses to ensure that water is available, clean and safe and it is this responsibility that guides staff in its day to day operations, long term planning and recommendations to Council. Below is a description of the objectives and principles of the waterworks in Val Rita.

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1.1.1. Val Rita Water Service Objectives and Financial Principles

Below are the broad objectives and financial principles for the Val Rita Water Service that was adopted by the Town of Val Rita.

- i. Growth pays for growth
- ii. Pay-as-you-go for operating and routine life cycle expenditures,
- iii. Strive for inter-generational equity to avoid burdening future generations in order to benefit current rate payers,
- iv. Use debt to smooth out cash requirements for large infrequent life cycle or system improvement projects,
- v. Build reserve funds to provide cash for emergency repairs and/or moderate cash requirements for intermittent medium sized projects,
- vi. Use reserve funds to balance annual revenue fluctuations ,
- vii. Set rates to achieve financial sustainability in the “near” term (*target year is 2017*),
- viii. Address cash requirements for new legislation driven improvements at the time that they are known and use reserve funds or debt as appropriate,
- ix. Commit to life cycle infrastructure renewal needs,
- x. Commit to life cycle infrastructure renewal needs when it is less expensive to renew infrastructure that is approaching failure than to attempt to maintain and repair it;

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1.1.2. Water Operations

The municipality of Val Rita-Harty and OCWA provide continuing maintenance of the water treatment and distribution system in the Town of Val Rita to ensure that water can be conveyed to the residents of Val Rita. They are responsible for the treatment operation and control of all valves, pumping stations, disinfection equipment, reservoirs and any other element of the system that needs control. They also are responsible for both preventative and unplanned maintenance on these elements as well as water mains, hydrants and any other aspect of the system requiring maintenance. The water supply is operated and maintained by OCWA. (An agreement has been signed for the period that covers 2009 to 2013)

- Annual Price for the Initial Term

Subject to any adjustments made pursuant to other provisions of this Agreement, the Client shall pay OCWA a price for the Services for each Year of the Initial Term in the following amounts (the “Annual Price”):

- (i) For Year One from January 1st, 2011 through to December 31st, 2011 inclusive: \$111,967.49.
- (ii) For Year Two and subsequent Years: \$111,967.49 plus the CPI Adjustment, plus an adjustment for maintaining the Insurance which is renewed annually by OCWA. The CPI Adjustment shall be calculated as soon as necessary information is available from Statistics Canada. In Year Two of the Agreement, the CPI Adjustment shall be added to the Annual Price for Year One of the Agreement and for subsequent Years, on a cumulative basis.

\$95,555.72 for water and \$16,411.77 for sewage are included in the Annual Price.
Projection of 3% per year for the CPI Adjustment.

2011	2012	2013	2014	2015	2016	2017
\$95,556	\$98,423	\$101,376	\$104,417	\$107,550	\$110,777	\$114,100

1.2. Historical Perspective

1.2.1. Overview

The residents of Val Rita first voted to establish a public water supply system in the 1980's. The Val Rita Well Supply System is owned by the Town of Val Rita. It is a stand alone system that neither receives nor sends water to another system.

The Ontario Clean Water Agency is the operating authority for the water treatment plant and the distribution system.

The Val Rita Drinking Water System is classified as Large Municipal Residential Drinking Water System and serves an estimated population of 372 residents through 145 service connections. The distribution system consists of 6 inch PVC piping which was installed in 1991, 26 fire hydrants and 2 dead end locations. There is no off-site water storage facility associated with the system.

1.2.2. Water By-law

The Town of Val Rita has a by-law that specifies the rates to be charged for Water Services. This By-law is to establish a water service rate which states the rates that will be charged for services. That by-law is to achieve cost recovery through a user-pay approach. This was done in the past but since Walkerton the cost per household is higher than anticipated. Referring to recommendation 84 from Dennis R. O'Connor. The provincial government should make assistance available to lower the cost per household.

1.2.3. Infrastructure Deficit

An infrastructure deficit is the difference between infrastructure funding needs and revenues. Many other municipalities, has a significant infrastructure deficit but Val Rita has no deficit and will aim to keep it this way.

2. Water System Needs and Revenue Requirements

Description of the Val Rita Drinking Water System (DWS#220006348)

The Val Rita well supply and distribution system is owned by the Corporation of the Town of Val Rita and operated by the Ontario Clean Water Agency (OCWA). Municipal staff provides some operational support in the distribution system. The system is a communal ground water well supply that serves the community of Val Rita. The water treatment plant is located at 8 Avenue des Aulnes in the Town of Val Rita and has an overall capacity of 432 m³/day.

The water supply system consists of two deep-drilled wells that feed the main treatment building that houses a Graver Monoplant package treatment system for iron removal, a chlorination system, a pump system, and a reservoir.

Two municipal production wells, Well#1 (Murray Well) and New Well #2 supply the water treatment plant.

Well#1, known as the Murray well is a 125 mm diameter, 25 m deep drilled groundwater production well that lies adjacent to the main plant. The well is equipped with a pitless adapter, a 1.5 kW submersible well pump rated at 300 L/min., a magnetic flow meter, and a raw water sampling line and tap. Water is directed to the water treatment plant through a 75 mm diameter discharge line.

New Well #2 is located at 8 Avenue des Aulnes; 6 meters from Well #1. It was installed on November 10, 2009 and put into service on April 16, 2010. It is a 150 mm diameter 64m deep drilled groundwater production well equipped with a pitless adapter and a 1.5 kW submersible well pump rated at 300L/min, a magnetic flow meter, and a raw water sampling line and tap. Water is directed to the main plant through a 75 mm diameter discharge line.

The raw water sources are controlled by an automated 'lead/lad' duty system. The well pumping cycle changes after each filling of the reservoir; Well#1 would lead, then New Well#2 would lead. Raw water from the wells enters the treatment plant through two separate raw water headers. Water from the wells can be directed to the package treatment unit or to a flushing line which would allow the operator to flush each well individually to the waste water collection tank.

Raw water is pre-chlorinated using sodium hypochlorite which is paced to flow based on raw water flow and chlorine residual. The pre-chlorination system consists of two 300 liter storage tank and two metering pumps, both rated at 1.4 L/hour with automatic switchover.

The alum coagulant feed system is paced to flow. The system consists of one 28 cubic meter storage tank, one 454 liter day tank and two metering pumps, both rated at 8.4 L/hour with automatic switchover. The polymer filter aid system is also paced to flow based on raw water flow. The system consists of two 300 L solution tanks, one for mixing and one for storage and two metering pumps, both rated at 8.4 L/hour with automatic switchover. All three of these chemicals are added to the raw water prior to entering the treatment unit.

The water then enters a "Graver Monoplant" package treatment plant for iron removal. A centre cone draft tube mixing clarifier with a 681 m³/d capacity is used along with a sludge recirculation system, a flocculation

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zone, a settling zone with floc barriers and clarified water collector flume, and flow splitter box. A two compartment filter with 30 mm deep dual-media consisting of 150 mm torpedo sand and 150 mm anthracite processes and filters the treated water. A backwash storage compartment, consisting of two holding tanks with a combined capacity of 91 m³, pumps water through a common header to a sanitary sewer by means of a centrifugal supernatant pump. The unit also contains a 0.6 kW air compressor for the operation of pneumatic valves.

The chlorine contact clearwell consists of three cells and has an overall capacity of 423 m³. It is connected to a 181 m³ high lift pump well where five vertical turbine high lift pumps are in place; two are rated at 5 L/s with 2 kW motors, two are rated at 5 L/s with 4 kW motors and one rated at 38 L/s with 22 kW motor used for fire protection. The water is pumped through a 150 mm discharge line, a magnetic flow meter and two 1000 liter hydro-pneumatic pressure tanks to the distribution.

The post-chlorination, which is currently not in use, can be achieved using sodium hypochlorite. The system consists of the two 300 L solution tanks (the same tanks used for pre-chlorination) and two metering pumps, both rated at 1.4 L/hour with automatic switchover.

A 75 kW diesel generator with fuel tank is available at the facility to maintain all aspects of the operations during power failures.

2.1. Capital

1. On an annual basis, the Operations Manager (OCWA) and/or designate conducts a review of the drinking water system's infrastructure to assess its adequacy for the operation and maintenance of the system.
2. The output of the review is a letter from OCWA which summarizes capital works recommendations and estimates expenditures. The letter is submitted to the owner for review and comment. The timelines and responsibilities for implementation of priority items are determined and documented by OCWA and the owner.
3. The Operations Manager or designate ensures that results of there view are included as input to the Management Review process.

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2.1.1. Asset Management

This information is from TCA spreadsheet 2010

WATER SERVICE	COST
<i>Land</i>	
Property-Water Treatment Plant	2.00
<i>Buildings</i>	
Buildings-Water Treatment Plant	1,754,000.00
Building Water Treatment Plant upgrade	398,345.94
Water Sample Building	<u>54,551.54</u>
	2,206,899.48
<i>Distribution/Transmission Mains</i>	
Water system-Water mains	709,685.85
Water system-Wells	<u>63,593.87</u>
TOTAL WATER SERVICE	2,980,179.20

WATER SERVICE	NBV 2011
<i>Land</i>	
Property-Water Treatment Plant	2.00
<i>Buildings</i>	
Buildings-Water Treatment Plant	1,052,400.00
Building Water Treatment Plant upgrade	334,610.58
Water Sample Building	<u>32,730.94</u>
SUB-TOTAL	1,419,741.52
<i>Distribution/Transmission Mains</i>	
Water system-Water mains	283,874.00
Water system-wells	<u>3,179.69</u>
SUB-TOTAL	287,053.69
GRAND TOTAL WATER SERVICE	1,706,795.21

Total Accumulated Amortization as of December 2011 is 1,273,383.99

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2.1.2. System Improvements

While it is important to maintain the system in working condition, it also at times becomes necessary or desirable to improve the system. The Town of Val Rita is committed to maintaining a strong, healthy environment through protecting the sources of water that we share. Related Legislation

The “Licensing of Municipal Drinking Water Systems” (O. Reg. 188/07) requires 5 components:

1. A Drinking Water Works Permit (DWWP)
2. An Accepted Operational Plan
3. Accreditation of the Operating Authority
4. A Financial Plan (*This Document*)
5. A Permit to Take Water (PTTW).

The **Val Rita Operational Plan** has been submitted and approved. This Operational Plan has been developed with OCWA’s operating practices in mind and utilizing OCWA personnel to implement it. OCWA act as the Accredited Operating Authority. The Drinking Water Works Permit application has been received. The external audit of the Operational Plan was completed in 2010. The Town of Val Rita received their **Municipal Drinking Water License** in May 2011 Permit # 298-201

As per O-Reg. 170/03 section 15.1 lead sampling programs took place in 2007/2008; Val Rita has qualified for reduced sampling for 2011 and the results in 2011 provided were again excellent.

2.1.3. Growth

Non-growth is funded through the budget, meaning these costs are funded by the ratepayer and directly impact this Financial Plan.

2.2. Operations and Maintenance

OCWA, under contract with the owner, maintains a program of scheduled inspection and maintenance of infrastructure for which it is operationally responsible. Specific requirements related to the general operation and routine maintenance of the drinking water system are contained within the contractual agreement with the owner. Records of these activities are maintained, the budget for operations and maintenance is used to keep the system operating and safe as well as to perform the necessary testing, maintenance and repairs to keep the water distribution system functioning. A major component of this budget is OCWA services charges. Maintenance is general divided into two major categories, preventative maintenance and unplanned maintenance. These two categories are described in more detail below.

EMS Procedure QP-01 Document and Records Control.

The two critical elements of OCWA’s approach to infrastructure maintenance, rehabilitation and renewals are:

1) A computerized Work Management System (WMS) that allows users to:

- Enter detailed asset information
- Generate and process work orders
- Access maintenance and inspection procedures
- Plan, schedule and document all asset related tasks and activities
- Access maintenance records and asset histories

2) Development of a list of capital works required for the water system and regular consultation with the owner to set priorities:

Maintenance plans are developed according to the manufacturer's instructions, regulatory requirements, industry standards, and/or client service requirements. Equipment Operation and Maintenance (O&M) manuals are accessible to staff at the locations specified in QEMS Procedure QP-01 Document and Records Control.

To assist in monitoring the effectiveness of program, Regional Managers, Operations Managers and Operational & Compliance Managers are provided with Monthly Operations Reports (MOIR) and Action/Analysis Plans (AAP) which address items listed in the Required Actions section of annual Inspection Reports from the Ministry of the Environment. In addition, OCWA's Senior Management Committee is provided with hub and regional summary reports on an ongoing basis.

The owner is provided with a Quarterly Report which is generated by the Operations.

An Annual Compliance/Summary Report is produced by Northeastern Ontario Hub Process and compliance office in Kirkland lake and is also provided to the owner every year.

2.2.1. Preventative Maintenance

Preventative maintenance represents a proactive approach to maintaining the water distribution system. Acts of preventative maintenance often address issues before they cause a major problem or breakdown and can result in significant cost savings. Hydrant maintenance is conducted and is comprised of two components: 1) Annual Maintenance, and 2) Frost Checks during freezing months. Valves are exercised to ensure functionality and identify deficiencies.

2.2.2. Unplanned Maintenance

Unplanned maintenance typically consists of repairing leaks or other deficiencies (e.g. damaged hydrants) that are reported by the public, or Town staff. For facilities, required maintenance work may be identified by Operators during regular visits to the facilities. Often unplanned maintenance can be costly and disruptive for the customers, which is why significant effort and focus is put on preventative maintenance.

3. Financial Model and Budget Process

3.1. Financial Model

Council understands the impact of rate increases both in the short term and the long term. Below is the recommended scenario shown to Council and on which this Financial Plan is based as well as a description of the budget process.

3.2. Budget Process

The rates charged for the Water Service support costs that can be broken into two broad types of expenditures, Capital and Operating. In the budget process these two expenditures are approved by Council at the same time and venue.

3.2.1. Operating Budget Process

Operating Costs are generally those costs that relate to the operational issues. These expenditures do not increase the value of the system or the life of the system but are required to ensure the reliable delivery of safe clean water to the community and achieve the anticipated life of the infrastructure components. It is generally accepted that due to the immediate benefit and short term impact of Operating expenditures, they will be funded through the collection of user rates within the year the costs are incurred with the assistance from provincial government when available.

3.2.2. Capital Budget Process

Capital Costs are those expenditures which are believed to increase the value of the system, improve the system, replace existing assets and/or extend the lifespan of those assets.

On an annual basis projects are reviewed and adjusted to reflect changes. Senior levels of government implications have to always consider.

3.3. Revenues and Rates

Annual rate increases are based on the Long Term Financial Plan which considers the funding needs for both Operating and Capital. The need to build adequate Reserve Funds and to maintain appropriate levels of debt as well are also built into the rate setting within the Long Term Financial Plan.

4. Capital Financing

The expenditures required to maintain, improve and grow the water supply and distribution system represent are collected from water rates. Since the plant is up to date and the infrastructure is in good condition and fairly new no major capital expenditures are predicted in the near future. Funding from senior levels of government has to be considered when planning for capital expenditures. As of today program like OSTAR, OSWAP have been a great help to avoid issue of debt.

4.1. Financing Options

The preferred funding source for Lifecycle Renewal works is Pay-as-you-go. This funding is from the current year's revenues. This ensures that the taxpayers who are benefiting most are paying for the works. When a project has a significant life span and funding is not otherwise available it may be appropriate to issue debt, thereby transferring costs to future benefitting generations but all other options has to be consider before. From time to time senior levels of government will invite application for funding. These funding sources often have stringent criteria for eligibility and timing of works.

(Certified copy of resolution #076-11 enclosed)

4.2. Inter-Generational Equity

A guiding principle for financing decisions is the concept of generational equity for municipal capital works intended to equitably distribute the costs across present and future taxpayers. This means that the generation which will receive the most benefit of the works should bear the majority of the cost of the works. Some of the means to achieve this include: Paying for replacement and renewal works through Pay-as-You-Go financing, Issuing debt for only long term projects with significant future years of benefit if no other option are suitable.

4.3. Reserve Funds Policy

Capital Budgets can vary significantly year over year and large non-recurring projects can create funding needs that are best funded over time. It is the intent to target a minimum reserve fund balance based on the asset value of the system.

4.4. Growth Pays for Growth

This portion of water supply system growth is supported by the water rate. n/a at this time. Council is looking in water metering in the near futur

4.5. Debt Management

The overall goal of the Town debt management strategy is not the use of debt financing to fund the "average" capital budget. Debt financing will ultimately be used exclusively to fund large, extraordinary works, or to mitigate the impact of larger than average total capital budget.

4.6 Senior Government Funding

The challenge lies not in making small systems safe rather the challenge is to be economically viable. Presently OSWAP funding is guarantee until 2012 and we anticipated that it will continue small systems do not have the economy of scale that bigger systems have if this funding is not renew this will impose a challenge to the small water works system in Val Rita and also in all the province.

5. Financial Statements

Format

In June 2006, the Public Sector Accounting Board (PSAB) approved PS3150, requiring municipalities to report Tangible Capital Assets (TCA) in their Statement of Financial Position effective January 1, 2009. Starting with the 2009 audited financial statements all municipalities are moving to a full accrual financial statement format. This change requires the inclusion of tangible capital assets, related accumulated amortization, removal of capital and reserve and reserve fund statements, introduction of accumulated surplus including all reserve and reserve funds balances.

Financial Information

At the time of preparation of this plan the Town of Val Rita has done the 2009 & 2010 TCA entries and the audit of TCA processes was done. Estimates have been used based on reasonable assumptions for the starting point of these documents which is 2009.

The future year assumptions are derived from the Long Term Financial Model for Water.

Glossary

Tangible Capital Assets

Tangible capital assets are non-financial assets having physical substance that:

- a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets;*
- b) have useful economic lives extending beyond an accounting period;*
- c) are used on a continuing basis; and*
- d) are not for resale in the ordinary course of operations. (PS 3150.05)*

Amortization

Amortization is the attribution of the historical cost of TCA across the useful life of the specific asset. The amortized cost becomes an expense on the Statement of Operations and the historical cost of the TCA is reduced by the same amount on the Statement of Financial Position. This process roughly allocates the costs of the TCA into the years of benefit.

The amortization of the costs of tangible capital assets should be accounted for as expenses in the statement of operations. (PS 3150.23)

Annual Surplus (Deficit)

With the inclusion of Amortization in the Statement of Operations, Capital expenditures are no longer reflected as expenses. In the case of Water, the annual surplus (deficit) is essentially derived from the difference between the Amortization and the actual spending on capital as well as the increase in reserve and reserve funds within the year.

Accumulated Surplus (Deficit)

This is a new balance that is reported as part of the Statement of Financial Position. It represents the accumulation of prior and current surpluses and deficits and reflects the net economic resources of the Water Service. In the case of the Water Service the accumulated surplus is made up primarily of the lifetime total cost of Tangible Capital Assets minus the Amortization that has occurred to date in addition to the reserve and reserve fund balances.

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5.1. Statement of Operations

Water Financial Plan

5.2. Statement of Financial Position

Water Financial Plan

5.3. Statement of Cash Flow

Water Financial Plan

5.4. Costs Associated with Lead Replacement

Water Financial Plan

- **Water By-laws**
- **Asset Management**
- **Financial Model**
- Water Budget**

**FINANCIAL PLAN
FORECAST REVENUES
2011 TO 2017**

Source	2011	2012	2013	2014	2015	2016	2017
Flat Rate- Users	133,743.00	136,418.00	139,146.00	141,929.00	144,778.00	147,674.00	150,627.00
Conseil Résolution	26,692.00	26,692.00	26,692.00	26,692.00	26,692.00	26,692.00	26,692.00
OSWAP	16,211.00	16,211.00	—	—	—	—	—
OSWAP #3	42,911.00	—	—	—	—	—	—
	\$ 219,557.00	\$ 179,321.00	\$ 165,838.00	\$ 168,621.00	\$ 171,470.00	\$ 174,366.00	\$ 177,319.00

Based on an increase of 2% yearly of the flat rate (users)

**FORECAST
EXPENDITURE / REVENUES
2011 to 2017**

	OCWA	Salaries	Loan	Capital Expenditure	Utilities	Maintenance and Repair	Total	Revenues	Deficit / Surplus	Year
2011	95,556.00	4,000.00	35,108.00	68,033.00	19,000.00	11,529.00	\$ 233,226.00	219,557.00	-13,669.00	2011
2012	98,423.00	4,100.00	35,108.00	10,000.00	19,500.00	12,000.00	\$ 179,131.00	179,321.00	190.00	2012
2013	101,376.00	4,200.00	35,108.00	10,000.00	20,000.00	12,500.00	\$ 183,184.00	165,838.00	-17,346.00	2013
2014	104,417.00	4,300.00	8,776.00	10,000.00	20,500.00	13,000.00	\$ 160,993.00	168,621.00	7,628.00	2014
2015	107,550.00	4,400.00	—	10,000.00	21,000.00	13,500.00	\$ 156,450.00	171,470.00	15,020.00	2015
2016	110,777.00	4,500.00	—	10,000.00	21,500.00	14,000.00	\$ 160,777.00	174,366.00	13,589.00	2016
2017	114,100.00	4,600.00	—	10,000.00	22,000.00	14,500.00	\$ 165,200.00	177,319.00	12,119.00	2017
Total	\$ 732,199.00	\$ 30,100.00	\$ 114,100.00	\$ 128,033.00	\$ 143,500.00	\$ 91,029.00	\$ 1,238,961.00	1,256,492.00	17,531.00	

Surplus of \$17,531.00 will be used for capital expenditures if required.