



ENGLISHMAN RIVER WATER SERVICE JOINT VENTURE
MANAGEMENT BOARD REGULAR MEETING
AGENDA

Tuesday, May 22, 2018

10:30 A.M.

Parksville Community Centre

Gary Oaks Room

Pages

1. CALL TO ORDER
2. APPROVAL OF THE AGENDA
3. ADOPTION OF MINUTES
 - 3.1 Englishman River Water Service Management Board Meeting - November 2, 2017 3
That the minutes of the Englishman River Water Service Management Board meeting held November 2, 2017, be adopted.
4. DELEGATIONS
 - 4.1 Englishman River Water Service Joint Venture Draft Audited Financial Statements Year Ended December 31, 2017 5
That the ERWS Draft Audited Financial Statements be received and approved.
5. CORRESPONDENCE
6. UNFINISHED BUSINESS

7. REPORTS

7.1 Englishman River Water Service Final 2018 - 2022 Budget Report

14

1. That the report from the Englishman River Water Service Management Committee, dated May 15, 2018 and entitled ERWS 2018 - 2022 Final Financial Plan be received.
2. That the Englishman River Water Service Management Board accept the 2018 – 2022 Final Financial Plan as outlined in Table 1 attached to the May 15, 2018 report.
3. That the Englishman River Water Service Management Board direct the Committee to prepare a response to the Island Corridor Foundation (ICF) that respectfully declines, at this time, their requirement to rehabilitate two large diameter culverts located at stations 0+665 and 0+790 along the Springwood Transmission Main alignment and agrees to pay for a review of the condition of the culverts in five years with ICF to assess their condition, rehabilitation timing and cost sharing.
4. That the Englishman River Water Service Management Board recommends the Joint Ventures adopt their portion of the 2018 – 2022 Final Financial Plan as outlined in Table 2 attached to the May 15, 2018 report.

8. BUSINESS ARISING FROM DELEGATIONS

9. NEW BUSINESS

10. ADJOURNMENT

**MINUTES OF THE ENGLISHMAN RIVER WATER SERVICE JOINT VENTURE MEETING OF THE
MANAGEMENT BOARD MEETING**

Thursday, November 2, 2017

9:30 A.M.

City of Parksville Forum

100 Jensen Avenue

In Attendance:	J. Stanhope, Chair B. Rogers M. Lefebvre S. Powell	Director, Regional District of Nanaimo Director, Regional District of Nanaimo Mayor, City of Parksville Councillor, City of Parksville
Also in Attendance:	R. Alexander M. Squire L. Butterworth W. Idema V. Figueira G. St.Pierre R. Graves	Regional District of Nanaimo City of Parksville City of Parksville Regional District of Nanaimo City of Parksville Regional District of Nanaimo Recording Secretary

CALL TO ORDER

The Chair called the meeting to order and respectfully acknowledged the Coast Salish Nations on whose traditional territory the meeting took place.

APPROVAL OF THE AGENDA

It was moved and seconded that the agenda be approved as presented.

CARRIED UNANIMOUSLY

ADOPTION OF MINUTES

Englishman River Water Service Management Board Meeting - May 25, 2017

It was moved and seconded that the minutes of the Englishman River Water Service Management Board meeting held May 25, 2017 be adopted.

CARRIED UNANIMOUSLY

PRESENTATION

Project Update

M. Squire provided Committee with a project update.

It was moved and seconded that the Project Update be received as presented.

CARRIED UNANIMOUSLY

CORRESPONDENCE

City of Parksville Council Presentation re, Englishman River Water Service Water Storage/Project Update dated October 16, 2017

It was moved and seconded that the City of Parksville Council Presentation re, Englishman River Water Service Water Storage/Project Update correspondence dated October 16, 2017 be received.

CARRIED UNANIMOUSLY

REPORTS

ERWS Revised 2018 - 2022 Financial Plan

It was moved and seconded that the report from the Englishman River Water Service Management Committee, dated October 25, 2017, entitled ERWS 2018 – 2022 Financial Plan be received.

CARRIED UNANIMOUSLY

It was moved and seconded that the Englishman River Water Service Management Board accept the 2018 – 2022 Financial Plan as outlined in Table 1 attached to the October 25, 2017 report.

Opposed (1): Director Rogers

CARRIED

It was moved and seconded that the Englishman River Water Service 2019 – 2023 Financial Plan include a budget amount for Aquifer Storage and Recovery study.

CARRIED UNANIMOUSLY

It was moved and seconded that the Englishman River Water Service Management Board recommend the Joint Ventures adopt their portion of the 2018 – 2022 Financial Plan as outlined in Table 2 attached to the October 25, 2017 report.

CARRIED UNANIMOUSLY

ADJOURNMENT

It was moved and seconded that this meeting be adjourned.

TIME: 11:07 AM

CHAIR

DRAFT

ENGLISHMAN RIVER WATER SERVICE JOINT VENTURE

AUDITED FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2017

DRAFT

ENGLISHMAN RIVER WATER SERVICE JOINT VENTURE

AUDITED FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2017

Independent Auditors' Report

Statement of Financial Position

Statement of Operations and Joint Venturers' Accumulated Surplus

Notes to Financial Statements

INDEPENDENT AUDITORS' REPORT

To the Management Board of Englishman River Water Service Joint Venture

We have audited the accompanying financial statements of Englishman River Water Service Joint Venture, which comprise the statement of financial position as at December 31, 2017, the statement of operations and joint ventures' accumulated surplus for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information. The financial statements have been prepared by management in accordance with the basis of accounting in Note 1 to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the basis of accounting in Note 1 to the financial statements; this includes determining that the basis of accounting is an acceptable basis for the preparation of these financial statements in the circumstances, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements as at and for the year ended December 31, 2017 are prepared, in all material respects, in accordance with the basis of accounting in Note 1 to the financial statements.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial statements are prepared to comply with the reporting provisions of the joint venture agreement dated July 1, 2016 between Regional District of Nanaimo and City of Parksville. As a result, the financial statements may not be suitable for another purpose.

Our report is intended solely for the Regional District of Nanaimo and City of Parksville and the Management Board of Englishman River Water Service Joint Venture and should not be used by parties other than the Regional District of Nanaimo and City of Parksville and the Management Board of Englishman River Water Service Joint Venture.

Chartered Professional Accountants

May 22, 2018
Victoria, Canada

DRAFT

ENGLISHMAN RIVER WATER SERVICE JOINT VENTURE

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2017

DRAFT

	<u>2017</u>	<u>2016</u>
ASSETS		
GRANTS RECEIVABLE (note 3)	\$ 5,449,669	\$ -
TANGIBLE CAPITAL ASSETS (note 4)	<u>20,716,122</u>	<u>6,083,174</u>
	<u>\$ 26,165,791</u>	<u>\$ 6,083,174</u>
ACCUMULATED SURPLUS (note 5)		
City of Parksville	\$ 22,762,665	\$ 4,709,167
Regional District of Nanaimo	<u>3,403,126</u>	<u>1,374,007</u>
	<u>\$ 26,165,791</u>	<u>\$ 6,083,174</u>

Approved:

R. Butterworth

ENGLISHMAN RIVER WATER SERVICE JOINT VENTURE

STATEMENT OF OPERATIONS AND JOINT VENTURERS' ACCUMULATED SURPLUS

DRAFT

YEAR ENDED DECEMBER 31, 2017

	City of Parksville	Regional District of Nanaimo	Town of Qualicum Beach	2017 Total	2016 Total
ACCUMULATED SURPLUS PRIOR TO REALLOCATION AT BEGINNING OF YEAR	\$ 4,636,111	\$ 1,348,339	\$ 98,724	\$ 6,083,174	\$ 4,453,531
Expenses					
Administration	4,788	1,682	-	6,470	9,713
	4,631,323	1,346,657	98,724	6,076,704	4,443,818
Add: Capital grant (note 2)	5,446,905	1,017,263	-	6,464,168	828,854
Add: Joint venturers' contributions	12,611,381	1,013,538	-	13,624,919	2,873,154
Less: Capital grants not transferred to joint venture	-	-	-	-	(828,854)
Less: Transfer of Land to partners (note 4)	-	-	-	-	(1,233,798)
Accumulated surplus prior to reallocation at end of year	22,689,609	3,377,458	98,724	26,165,791	6,083,174
Town of Qualicum Beach contribution reallocated (note 5)	73,056	25,668	(98,724)	-	-
ACCUMULATED SURPLUS AT END OF YEAR (note 5)	\$ 22,762,665	\$ 3,403,126	\$ -	\$ 26,165,791	\$ 6,083,174

ENGLISHMAN RIVER WATER SERVICE JOINT VENTURE

DRAFT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2017

Englishman River Water Service is a joint venture of the City of Parksville and the Regional District of Nanaimo. The purpose of the joint venture is the design, construction, installation, operation, maintenance and replacement of bulk water supply and treatment facilities, which is to supply water within the boundaries of Parksville and the existing local water service areas in the Regional District of Nanaimo.

The joint venturers entered into an agreement on July 10, 2011. A new agreement was signed by the venturers on July 1, 2016.

The costs of tangible capital assets, administrative expenses and maintenance expenses of the bulk water system are apportioned as follows:

City of Parksville	74.0%
Regional District of Nanaimo	26.0%

Operational costs are shared between the City of Parksville and the Regional District of Nanaimo based on their share of water used from the Englishman River.

1. BASIS OF ACCOUNTING

These financial statements have been prepared in accordance with the Joint Venture Agreement between the Regional District of Nanaimo and the City of Parksville dated July 1, 2016.

Amounts due to or from Joint Venturers are presented as a component of accumulated surplus. Amounts payable by ERWS are presented on a net basis with the receivable due from Joint Venturers. Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. Amortization is not recorded on tangible capital assets of the Joint Venture as the Joint Venturers each record amortization on their share of the tangible capital assets in their own consolidated financial statements. During the periods presented, there are no tangible capital assets subject to amortization by the Joint Venture or Joint Venturers.

These financial statements are prepared to comply with the reporting provisions of the Joint Venture Agreement between the Regional District of Nanaimo and the City of Parksville dated July 1, 2016. As a result, the financial statements may not be suitable for another purpose.

ENGLISHMAN RIVER WATER SERVICE JOINT VENTURE

DRAFT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2017

2. CAPITAL GRANTS

In March 2016 the Province of BC signed an agreement (Project # N20002) with the City of Parksville to provide grant funding for the Water Treatment Plant project from the New Building Canada Fund-Small Communities Fund grant program. The funding is for the design and construction of a new Water Intake, Water Treatment Plant and other related works for the Englishman River Water Service. The grant is not to exceed the lesser of \$6,000,000 and two thirds of the eligible costs incurred between June 9, 2015 and March 31, 2020. This grant is allocated to the Venturers' based on their ownership share of the project.

In March 2017 the Province of BC signed an agreement (Project # C40145) with the City of Parksville to provide grant funding for the Drinking Water Supply Transmission Mains and Secondary Membrane Water Treatment from the Clean Water and Wastewater Fund grant program. The funding is for the design and construction of new water transmission mains, backwash water treatment, sand separators and other related works for the Englishman River Water Service. The grant is not to exceed the lesser of \$6,063,128 and 83% of the eligible costs incurred between April 1, 2016 and March 31, 2019. The majority of this grant relates to works that are funded entirely by the City of Parksville. The grant claim in 2017 relate to City of Parksville funded works.

	City of Parksville	Regional District of Nanaimo	Total
<u>2017 Grant Allocation</u>			
Grant Project # N20002 - Grant Claims #4, to 7	\$ 2,895,287	\$ 1,017,263	\$3,912,550
Grant Project # C40145 - Grant Claim #1	<u>2,551,618</u>	-	<u>2,551,618</u>
	<u>\$ 5,446,905</u>	<u>\$ 1,017,263</u>	<u>\$6,464,168</u>
<u>2016 Grant Allocation</u>			
Grant Project # N20002 - Grant Claims #1 to 3	<u>\$ 613,352</u>	<u>\$ 215,502</u>	<u>\$ 828,854</u>

3. GRANTS RECEIVABLE

	2017	2016
Grant Project # N20002	\$ 3,912,550	\$ -
Grant Project # C40145	<u>1,537,119</u>	<u>-</u>
	<u>\$ 5,449,669</u>	<u>\$ -</u>

ENGLISHMAN RIVER WATER SERVICE JOINT VENTURE

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NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2017

4. TANGIBLE CAPITAL ASSETS

	Cost	
	2017	2016
General		
Land	\$ -	\$ -
Capital works in progress	20,716,122	6,083,174
	<u>\$ 20,716,122</u>	<u>\$ 6,083,174</u>

In 2016, land owned by the joint venture was transferred to the joint venturers. No proceeds were received so the reduction in tangible capital assets was recorded with an equivalent reduction in accumulated surplus, apportioned on the same basis as the cost of tangible capital assets.

5. ACCUMULATED SURPLUS

Accumulated surplus includes reserves and equity in tangible capital assets less funding receivable.

	Equity in Tangible Capital Assets	Allocation from Town of Qualicum Beach	Funding (Receivable) Payable	2017	2016
City of Parksville	\$ 16,268,999	\$ 73,056	\$ 6,420,610	\$ 22,762,665	\$ 4,709,167
Regional District of Nanaimo	4,348,399	25,668	(970,941)	3,403,126	1,374,007
	<u>\$ 20,617,398</u>	<u>\$ 98,724</u>	<u>\$ 5,449,669</u>	<u>\$ 26,165,791</u>	<u>\$ 6,083,174</u>

The Town of Qualicum Beach made a contribution of \$98,724 to the planning costs of the water intake and treatment facility. Subsequent to their contribution, the Town of Qualicum Beach chose to discontinue their participation in the water intake and treatment facility. The costs associated with the planning of the water intake and treatment facility were transferred to the Englishman River Water Services Joint Venture. As the Town of Qualicum Beach is not an equity participant in the Englishman River Water Service Joint Venture, the contribution by the Town of Qualicum Beach has been allocated to the City of Parksville and Regional District of Nanaimo based on their participating interests. The City of Parksville and Regional District of Nanaimo have agreed that the contribution may be applied against the cost of buying-in to the joint venture should the Town of Qualicum Beach choose to participate in the venture in the future.



May 15, 2018

REPORT TO: ENGLISHMAN RIVER WATER SERVICE MANAGEMENT BOARD

FROM: ENGLISHMAN RIVER WATER SERVICE MANAGEMENT COMMITTEE

SUBJECT: ENGLISHMAN RIVER WATER SERVICE (ERWS)
2018 – 2022 FINAL FINANCIAL PLAN

PURPOSE: *Adoption of the Englishman River Water Service 2018 – 2022 Final Financial Plan*

EXECUTIVE SUMMARY:

The Englishman River Water Service (ERWS) 2018 - 2022 Final Financial Plan sets out the financial requirements needed to advance the objectives of bulk water supply to the Joint Venture Communities.

RECOMMENDATION(S):

1. THAT the report from the Englishman River Water Service Management Committee, dated May 15, 2018 and entitled ERWS 2018 - 2022 Final Financial Plan be received.
2. THAT the Englishman River Water Service Management Board accept the 2018 – 2022 Final Financial Plan as outlined in Table 1 attached to the May 15, 2018 report.
3. THAT the Englishman River Water Service Management Board direct the Committee to prepare a response to the Island Corridor Foundation (ICF) that respectfully declines, at this time, their requirement to rehabilitate two large diameter culverts located at stations 0+665 and 0+790 along the Springwood Transmission Main alignment and agrees to pay for a review of the condition of the culverts in five years with ICF to assess their condition, rehabilitation timing and cost sharing.
4. THAT the Englishman River Water Service Management Board recommends the Joint Ventures adopt their portion of the 2018 – 2022 Final Financial Plan as outlined in Table 2 attached to the May 15, 2018 report.

BACKGROUND:

The 2018-2022 Final Financial Plan updates the 2018-2022 Provisional Financial Plan approved by the ERWS Board on October 25, 2017 to incorporate the unspent budgeted Capital funds from 2017 into the 2018 budget year. The unspent Capital funds from 2017 are shown in Table 3 attached to this report. Two of the capital projects were ahead of the budgeted schedule and more funds were spent than the 2017 budget amounts so those budgets were reduced in 2018 to reflect the reduced budget available. Also, unspent labour budgets from 2017 are not carried forward as they will not be required in 2018.

Another budget change is to move the \$1.8 million RDN-Craig Bay Pump Station/Top Bridge Transmission project forward one year from 2019 to 2018. This project is funded 100 percent by the RDN.

Project Update

The ERWS project has significantly advanced the construction phases of the water treatment plant, intake, pump station, transmission main to Top Bridge Park and the transmission main to Springwood Reservoir. Contract 1 (representing the water treatment plant, intake, raw water pump station and transmission to Top Bridge Park) is 56 percent complete overall. Contract 2 (representing the transmission main to Springwood Reservoir) is approximately 64 percent complete.

Change Order Activity

The following bulleted items summarize change orders activities related to Contracts 1 and 2 since the Provisional Budget was approved on October 25, 2017. These change orders were managed within the current approved budget amounts. The change order items for both **Contract 1** and **Contract 2** are summarized below:

- Approximately \$280,000 in change orders related to Contract 1 for additional riprap supply and installation for the raw water intake, supply and install second stage membrane effluent ultraviolet disinfection system, additional access road over-excavation required, high density polyethylene (HDPE) gasket replacement with Garlock.
- Approximately \$296,000 in change orders related to Contract 2 for railway crossing improvements, alternate valve spec, gasket upgrade, Martindale Traverse extra work, additional costs Alberni Highway crossing, drainage improvements on Martindale Road.

Potential Future Change Order Activity

The ERWS Program Manager would like to highlight the following issues that may result in additional change orders under Contract 2:

- Additional requirements by the Island Corridor Foundation regarding the abandoning of one culvert (stn 1+125) and replacement of another culvert (stn 1+035). The estimated cost of this work is \$50,000.00. The ERWS Program Manager has reviewed this requirement and finds that it is technically supportable as the works have impacted these culverts.
- As mentioned in the last report to the Board dated October 25, 2017, there is still an outstanding “Force Majeure” issue regarding a premium on HDPE material costs due to ‘Hurricane Harvey’. The ERWS Program Manager is still in discussions with the EOR and the Contractor. It is anticipated that, provided the Board supports the report recommendations, sufficient funds will be available in the current budget to address any concerns.

Both Contract 1 and Contract 2 are currently expected to fall within already identified budgets including the above potential change order items.

Further Island Corridor Foundation Requirements (Not reflected in this Financial Plan)

The ERWS Program Manager is currently dealing with a further requirement from the Island Corridor Foundation on Contract 2 that is estimated to cost an additional \$265,000 which is not included in the proposed final 2018 – 2022 budget. This cost will result in a significant overage on Contract 2 as there is insufficient contingency in the current budget. This request is in relation to rehabilitating two large diameter culverts located at stations 0+665 and 0+790 along the Springwood Transmission Main alignment. The ERWS engineering consultant of record

(EOR) has indicated that, based upon closed caption video (CCTV) condition assessment, the culverts currently pose minimal risk of failure and recommend deferring the rehabilitation and performing another inspection in five years. At that time, the culvert conditions would be reassessed along with the rehabilitation timing. This is a

reasonable approach and would give the opportunity to see if the work required to complete this project has negatively impacted the culverts (Note: There is no current evidence/indication that the subject project works have either added any flow to, or caused any additional stress on these culverts). However, the ICF representative is insisting that the full cost of rehabilitation of these culverts is a requirement of the project and any proposal of rehabilitation deferral would need to be accompanied by a bond (or similar security) for the full value of the rehabilitation. The ICF representative also highlighted (in a recent meeting) the fact that the City of Parkville is in arrears regarding annual rail crossing service charges. The ERWS Management Committee is not able to recommend that the Board pay for the rehabilitation of these culverts for the technical and budgetary reasons already stated. However, there is the potential that:

- rejecting ICF’s requirement to rehabilitate these two culverts, and
- maintaining the current state of arrears (City of Parkville) for annual ICF rail crossing service charges, may hinder future discussions with ICF to legally formalize a right-of-way agreement to have the Springwood Transmission Main in the ICF corridor.

Aquifer Storage and Recovery

The Final 2018 – 2022 Financial Plan includes \$140,000 in 2022 to resume investigations and potentially design work for aquifer storage and recovery (ASR). This would likely include a review of all previous investigations and data, identifying additional favourable aquifer well sites for testing, working with appropriate approving authorities and commencing the testing. Beyond this financial plan, a further \$1.275 million has been identified in 2023 to advance this work further.

The proposed budget adjustments required to the Final 2018 – 2022 Financial Plan accounts for an overall increase of approximately 40 percent compared to the Provisional 2018 – 2022 Plan last year. Most of the increase relates to budget carryovers from 2017. The Final Financial Plan currently does not reflect any additional funding to deal with additional expenses of rehabilitating the two large diameter culverts located at stations 0+665 and 0+790 along the Springwood transmission main alignment as requested by ICF. Table 2 below summarizes the changes:

Table 2 – Summary of the 2018 – 2022 Final Financial Plan expenditures:

Budget Item	Provisional 2018 – 2022 Budget	Final 2018 – 2022 Budget	Difference	CoP Share of Difference	RDN Share of Difference
River Intake / Pump Station	\$1,722,000	\$2,064, 240	\$342,240	\$253,260	\$88,980
Water Treatment	\$8,992,000	\$14,671,960	\$5,679,960	\$4,203,170	\$1,476,790
Joint Transmission Line	\$350,000	\$157,530	\$ -192,470	\$-142,430	\$-50,040
Springwood Transmission Main	\$3,115,000	\$2,839,060	\$ -275,940	\$-275,940	\$0
Aquifer Storage Recovery	\$0	\$140,000	\$140,000	\$103,600	\$36,400
Sub-Total Direct Costs:	\$14,179,000	\$19,872,790	\$5,693,790	\$4,141,660	\$1,552,130

In addition to the capital budget increases note above, Grant income decreases by \$1,293,000 because higher grants were claimed in 2017 than had been budgeted, leaving less grant funds still available.

The 2018 – 2022 Final Financial Plan has been prepared for consideration by the ERWS Management Board. Table 1 attached outlines the detailed total ERWS project cost and Table 2 attached references each jurisdiction’s share to take forward to each respected Council / Board for ratification.

OPTIONS:

1. Accept the ERWS 2018 – 2022 Final Financial Plan as presented in Table 1 attached.
2. Provide the ERWS Management Committee with further direction.

ANALYSIS:

Option 1

This is consistent with the ERWS Management Committee recommendation to proceed with the project and would allow completion by December 31, 2019.

Option 2

The ERWS 2018 – 2022 Final Financial Plan sets out the financial requirements needed for ERWS to carry out projects necessary to advance ERWS objectives.

FINANCIAL IMPACT:

Cost sharing for the Englishman River Water Service budget is established based on ownership (i.e. Parksville 74 percent and Regional District of Nanaimo (RDN) 26 percent) as referenced in Schedule C of the Englishman River Water Service Joint Venture, dated July 1, 2011.

The ERWS has received approval for over \$12 million in funding from senior government that will help augment the costs.

The ERWS 2018 - 2022 Final Financial Plan sets out the financial requirements needed for the ERWS staff to carry out the project for the next several years. Without these final plan adjustments the capital projects would be delayed or halted part way through 2018 due to insufficient funds.

REFERENCES:

ERWS 2018 – 2022 Provisional Financial Plan adopted on October 25, 2017.

Table 1, dated April 20, 2018 showing the recommended ERWS 2018 – 2022 Final Financial Plan and Table 3 showing unspent funds from 2017.

Respectfully submitted,

VAUGHN FIGUEIRA, P.ENG.

ERWS Program Manager

VF:dd

Attachments (2)

ENGLISHMAN RIVER WATER SERVICE
2018 - 2022 FINAL FINANCIAL PLAN (\$)
MAY 10, 2018

TABLE 1

Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
REVENUE										
Joint Venture Requisitions										
Parkville Requisition (74 %)	593,655	468,754	1,634,991	6,304,310	11,986,367	11,335,586	1,126,158	671,106	350,390	457,764
RDN Requisition (26%)	208,581	164,697	409,309	1,870,941	3,067,778	5,443,704	360,542	235,794	123,110	160,836
Total Joint Venture Requisitions	802,236	633,452	2,044,300	8,175,251	15,054,145	16,779,290	1,486,700	906,900	473,500	618,600
Other Revenue										
Grants - Small Communities Fund & CWWF	581,257	-	828,854	6,464,168	5,171,146	4,770,100	-	-	-	-
Transfer From Reserves	-	-	-	-	-	-	-	-	-	-
Total Other Revenue	581,257	-	828,854	6,464,168	5,171,146	4,770,100	-	-	-	-
TOTAL REVENUE	1,383,493	633,452	2,873,154	14,639,419	20,225,291	21,549,390	1,486,700	906,900	473,500	618,600
EXPENDITURES										
Operating										
Administration (Operating)										
Salaries / Wages	-	258	1,214	-	-	-	84,000	84,000	84,000	84,000
Training	59	-	-	-	102	100	100	100	100	100
Conferences / Seminars	-	-	-	-	-	-	-	-	-	-
Memberships	-	-	-	-	-	-	-	-	-	-
Contracts	1,819	-	-	138	2,040	2,100	2,100	2,200	2,200	2,300
Consulting	470	-	-	-	-	-	-	-	-	-
Legal Fees	-	3,427	-	-	3,570	3,600	3,700	3,800	3,900	3,900
Audit Fees	4,100	4,100	3,900	3,900	7,500	7,700	4,400	4,400	4,500	4,500
Tel / Cable	602	-	-	257	510	500	500	500	600	600
Meeting Costs	1,276	1,901	1,219	462	1,243	1,300	1,600	1,600	1,700	1,700
Licenses and Insurance	-	884	1,675	1,670	510	500	500	500	600	600
Advertising	766	11,382	-	-	204	200	200	200	200	200
Printing	-	1,920	225	-	-	-	-	-	-	-
Courier	44	29	-	-	102	100	100	100	100	100
Small Tools, Equipment & Furniture	356	-	85	43	510	500	500	500	600	600
Hydro	-	53	1,397	-	-	-	-	-	-	-
Minor Capital - Contracts	-	-	-	-	-	-	-	-	-	-
Minor Capital - Parts / Materials	-	-	-	-	-	-	-	-	-	-
Intake, Raw Watermain and Joint Transmission Mains	-	-	-	-	-	-	150,000	150,000	150,000	150,000
Water Treatment Plant	-	-	-	-	-	-	225,000	225,000	225,000	230,000
ASR	-	-	-	-	-	-	-	-	-	-
Total Administration (Operating)	9,492	23,954	9,714	6,470	16,291	16,600	472,700	472,900	473,500	478,600
Total Operating	9,492	23,954	9,714	6,470	16,291	16,600	472,700	472,900	473,500	478,600

Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
Capital - Program Summary										
Property Acquisition - Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Acquisition - Contracts	-	-	-	-	-	-	-	-	-	-
Property Acquisition - Consulting	-	-	-	-	-	-	-	-	-	-
Property Acquisition - Equipment Res Charge Out	-	-	-	-	-	-	-	-	-	-
Property Acquisition - Parts Materials / Supplies	-	-	-	-	-	-	-	-	-	-
Total Property Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
River Intake / Supply Mains - Administration	35,808	15,212	19,719	25,900	42,000	42,000	42,000	42,000	-	-
River Intake / Supply Mains - Contracts	1,031	1,450	-	4,418,811	4,770,000	1,722,240	180,000	-	-	-
River Intake / Supply Mains - Engineering	490,301	236,921	579,263	283,455	280,000	300,000	-	-	-	-
River Intake / Supply Mains - Legal	-	1,592	-	-	-	-	-	-	-	-
River Intake / Supply Mains - Advertising	603	-	-	1,397	-	-	-	-	-	-
River Intake / Supply Mains - Meetings	790	780	-	-	-	-	-	-	-	-
River Intake / Supply Mains - Parts / Supplies	443	489	-	573	-	-	-	-	-	-
River Intake / Supply Mains - Equip. Charge Out	-	1,188	-	-	-	-	-	-	-	-
River Intake / Supply Mains - Equip. Lease / Rent	-	-	-	-	-	-	-	-	-	-
Joint Transmission Main - Administration	-	-	-	11,104	-	-	-	-	-	-
Joint Transmission Main - Contracts	-	-	6,586	737,077	560,000	121,050	50,000	-	-	-
Joint Transmission Main - Consulting	-	-	122,540	43,520	40,000	36,480	-	-	-	-
Joint Transmission Main - Administration	-	-	-	-	-	-	-	-	-	-
Joint Transmission Main - Parts / Supplies	-	-	-	70	-	-	-	-	-	-
Joint Transmission Main - Equip. Charge Out	-	-	-	699	-	-	-	-	-	-
COP Transmission Main - Contracts	-	-	9,717	3,244,005	3,030,000	2,489,460	100,000	-	-	-
COP Transmission Main - Consulting	-	-	460,317	270,403	225,000	349,600	-	-	-	-
COP Transmission Main - Administration	-	-	-	15,301	-	-	-	-	-	-
COP Transmission Main - Insurance/Licenses	-	-	-	1,000	-	-	-	-	-	-
COP Transmission Main - Parts / Supplies	-	-	-	232	-	-	-	-	-	-
RDN - Craig Bay Pump Station / Top Bridge Transmission	-	-	-	-	-	1,800,000	-	-	-	-
Total River Intake / Supply Mains	528,976	257,632	1,198,143	9,053,547	8,947,000	6,860,830	372,000	42,000	0	0

Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
Capital - Program Summary										
Water Treatment - Administration	33,595	16,831	54,192	43,867	42,000	42,000	42,000	42,000	-	-
Water Treatment - Travel	-	-	-	-	-	-	-	-	-	-
Water Treatment - Contracts	1,032	45,327	173,868	4,434,968	10,600,000	14,184,870	600,000	350,000	-	-
Water Treatment - Engineering	490,301	161,300	1,391,297	924,908	620,000	445,090	-	-	-	-
Water Treatment - Equip. Lease / Rental	-	-	20,063	-	-	-	-	-	-	-
Water Treatment - Rent & Lease	-	-	-	-	-	-	-	-	-	-
Water Treatment - Insurance / Permits	-	-	-	168,494	-	-	-	-	-	-
Water Treatment - Advertising	603	511	500	-	-	-	-	-	-	-
Water Treatment - Meeting Costs	791	-	-	-	-	-	-	-	-	-
Water Treatment - Parts and Materials	443	2,782	18,722	4,921	-	-	-	-	-	-
Water Treatment - Courier	-	485	1,770	-	-	-	-	-	-	-
Water Treatment - Equip Res Charge	-	485	2,726	2,244	-	-	-	-	-	-
Water Treatment - Gas & Oil	-	-	-	-	-	-	-	-	-	-
Water Treatment - Hydro	-	553	2,159	-	-	-	-	-	-	-
Total Water Treatment	526,765	228,274	1,665,297	5,579,402	11,262,000	14,671,960	642,000	392,000	0	0

Aquifer Storage and Recovery - Administration	42,248	10,218	-	-	-	-	-	-	-	-
Aquifer Storage and Recovery - Contracts	135,486	99,833	-	-	-	-	-	-	-	-
Aquifer Storage and Recovery - Engineering	128,733	13,232	-	-	-	-	-	-	-	140,000
Aquifer Storage and Recovery - Equip Rental	605	-	-	-	-	-	-	-	-	-
Aquifer Storage and Recovery - Meeting Costs	754	-	-	-	-	-	-	-	-	-
Aquifer Storage and Recovery - Advertising	603	-	-	-	-	-	-	-	-	-
Aquifer Storage and Recovery - Parts / Materials	5,894	-	-	-	-	-	-	-	-	-
Aquifer Storage and Recovery - Small Tools	39	-	-	-	-	-	-	-	-	-
Aquifer Storage and Recovery - Courier	161	-	-	-	-	-	-	-	-	-
Aquifer Storage and Recovery - Hydro	1,652	-	-	-	-	-	-	-	-	-
Aquifer Storage and Recovery - Equip Res Charge Out	2,086	309	-	-	-	-	-	-	-	-
Total Aquifer Storage and Recovery	318,261	123,592	-	-	-	-	-	-	-	140,000
Total Capital	1,374,001	609,498	2,863,440	14,632,949	20,209,000	21,532,790	1,014,000	434,000	0	140,000

Note 1

TOTAL EXPENDITURES	1,383,493	633,452	2,873,154	14,639,419	20,225,291	21,549,390	1,486,700	906,900	473,500	618,600
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Revenues Less Expenditures

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Note 1: An additional \$1,275,000 is included in the 2023 budget under ASR Contracts account.

Parkville Requisition - ERWS
2018 - 2022 FINAL FINANCIAL PLAN (\$)
MAY 10, 2018

TABLE 1

Description	G/L Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
REVENUE											
Joint Venture Requisitions											
Parkville Requisition (74%)		593,655	468,754	1,634,991	6,304,310	11,986,367	11,335,586	1,126,158	671,106	350,390	457,764
Other Revenue											
Grants - Small Communities Fund & CWWF	See Note 1	430,130	-	613,352	5,446,905	3,826,648	4,017,118	-	-	-	-
Transfer From Reserves		-	-	-	-	-	-	-	-	-	-
Total Other Revenue		430,130	-	613,352	5,446,905	3,826,648	4,017,118	-	-	-	-
TOTAL REVENUE		1,023,785	468,754	2,248,343	11,751,215	15,813,016	15,352,704	1,126,158	671,106	350,390	457,764
EXPENDITURES											
Operating		74%	74%	74%	74%	74%	74%	74%	74%	74%	74%
Administration (Operating)											
Salaries / Wages	7-2-28-7310-300	-	191	898	-	-	-	62,160	62,160	62,160	62,160
Training	7-2-28-7310-306	44	-	-	-	75	74	74	74	74	74
Conferences / Seminars	7-2-28-7310-307	-	-	-	-	-	-	-	-	-	-
Memberships	7-2-28-7310-311	-	-	-	-	-	-	-	-	-	-
Contracts	7-2-28-7310-330	1,346	-	-	102	1,510	1,554	1,554	1,628	1,628	1,702
Consulting	7-2-28-7310-331	348	-	-	-	-	-	-	-	0	0
Legal Fees	7-2-28-7310-332	-	2,536	-	-	2,642	2,664	2,738	2,812	2,886	2,886
Audit Fees	7-2-28-7310-333	3,034	3,034	2,886	2,886	5,550	5,698	3,256	3,256	3,330	3,330
Tel / Cable	7-2-28-7310-422	445	-	-	190	377	370	370	370	444	444
Meeting Costs	7-2-28-7310-423	944	1,407	902	342	920	962	1,184	1,184	1,258	1,258
Licences and Insurance	7-2-28-7310-400	-	654	1,239	1,236	377	370	370	370	444	444
Advertising	7-2-28-7310-410	566	8,423	-	-	151	148	148	148	148	148
Printing	7-2-28-7310-413	-	1,421	167	-	-	-	-	-	-	-
Courier	7-2-28-7310-452	33	21	-	-	75	74	74	74	74	74
Small Tools, Equipment & Furniture	7-2-28-7310-450	263	-	63	32	377	370	370	370	444	444
Hydro	7-2-28-7310-461	-	39	1,034	-	-	-	-	-	-	-
Minor Capital - Contracts	7-2-28-7350-330	-	-	-	-	-	-	-	-	-	-
Minor Capital - Parts / Materials	7-2-28-7350-450	-	-	-	-	-	-	-	-	-	-
Intake, Raw Watermain and Joint Transmission Mains								111,000	111,000	111,000	111,000
Water Treatment Plant								166,500	166,500	166,500	170,200
ASR								-	-	-	-
Total Administration (Operating)		7,024	17,726	7,189	4,788	12,056	12,284	349,798	349,946	350,390	354,164
Total Operating		7,024	17,726	7,189	4,788	12,056	12,284	349,798	349,946	350,390	354,164

Description	G/L Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
Capital - Program Summary											
		74%	74%	74%	74%	74%	74%	74%	74%	74%	74%
Property Acquisition - Administration	7-6-28-9750-300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Acquisition - Contracts	7-6-28-9750-330	-	-	-	-	-	-	-	-	-	-
Property Acquisition - Consulting	7-6-28-9750-331	-	-	-	-	-	-	-	-	-	-
Property Acquisition - Equipment Res Charge Out	7-6-28-9750-800	-	-	-	-	-	-	-	-	-	-
Property Acquisition - Parts Materials / Supplies	7-6-28-9750-450	-	-	-	-	-	-	-	-	-	-
Total Property Acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
River Intake / Supply Mains - Administration	7-6-28-9751-300	26,498	11,257	14,592	19,166	31,080	31,080	31,080	31,080	-	-
River Intake / Supply Mains - Contracts	7-6-28-9751-330	763	1,073	-	3,269,920	3,529,800	1,274,458	133,200	-	-	-
River Intake / Supply Mains - Engineering	7-6-28-9751-331	362,823	175,322	428,655	209,757	207,200	222,000	-	-	-	-
River Intake / Supply Mains - Legal	7-6-28-9751-332	-	1,178	-	-	-	-	-	-	-	-
River Intake / Supply Mains - Advertising	7-6-28-9751-410	446	-	-	1,034	-	-	-	-	-	-
River Intake / Supply Mains - Meetings	7-6-28-9751-423	585	577	-	-	-	-	-	-	-	-
River Intake / Supply Mains - Parts / Supplies	7-6-28-9751-450	328	362	-	424	-	-	-	-	-	-
River Intake / Supply Mains - Equip. Charge Out	7-6-28-9751-800	-	879	-	-	-	-	-	-	-	-
River Intake / Supply Mains - Equip. Lease / Rent	7-6-28-9751-340	-	-	-	-	-	-	-	-	-	-
Joint Transmission Main - Administration	7-6-28-9751-300	-	-	-	8,217	-	-	-	-	-	-
Joint Transmission Main - Contracts	7-6-28-9754-330	-	-	4,874	545,437	414,400	89,577	37,000	-	-	-
Joint Transmission Main - Consulting	7-6-28-9754-331	-	-	90,680	32,205	29,600	26,995	-	-	-	-
Joint Transmission Main - Parts / Supplies	7-6-28-9754-450	-	-	-	52	-	-	-	-	-	-
Joint Transmission Main - Equip. Charge Out	7-6-28-9754-800	-	-	-	517	-	-	-	-	-	-
COP Transmission Main - Contracts	7-6-28-9755-330	-	-	9,717	3,244,005	3,030,000	2,489,460	100,000	-	-	-
COP Transmission Main - Consulting	7-6-28-9755-331	-	-	460,317	270,403	225,000	349,600	-	-	-	-
COP Transmission Main - Administration	7-6-28-9755-300	-	-	-	15,301	-	-	-	-	-	-
COP Transmission Main - Insurance/Licenses	7-6-28-9755-400	-	-	-	1,000	-	-	-	-	-	-
COP Transmission Main - Parts / Supplies	7-6-28-9755-450	-	-	-	232	-	-	-	-	-	-
RDN - Craig Bay Pump Station / Top Bridge Transmission		-	-	-	-	-	-	-	-	-	-
Total River Intake / Supply Mains		391,442	190,648	1,008,835	7,617,669	7,467,080	4,483,170	301,280	31,080	0	0

Description	G/L Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
Capital - Program Summary											
Water Treatment - Administration	7-6-28-9752-300	24,860	12,455	40,102	32,462	31,080	31,080	31,080	31,080	-	-
Water Treatment - Travel	7-6-28-9752-307	-	-	-	-	-	-	-	-	-	-
Water Treatment - Contracts	7-6-28-9752-330	764	33,542	128,662	3,281,876	7,844,000	10,496,804	444,000	259,000	-	-
Water Treatment - Engineering	7-6-28-9752-331	362,823	119,362	1,029,560	684,432	458,800	329,367	-	-	-	-
Water Treatment - Equip. Lease / Rental	7-6-28-9752-340	-	-	14,846	-	-	-	-	-	-	-
Water Treatment - Rent & Lease	7-6-28-9752-345	-	-	-	-	-	-	-	-	-	-
Water Treatment - Insurance	7-6-28-9752-400	-	-	-	124,686	-	-	-	-	-	-
Water Treatment - Advertising	7-6-28-9752-410	446	378	370	-	-	-	-	-	-	-
Water Treatment - Meeting Costs	7-6-28-9752-423	585	-	-	-	-	-	-	-	-	-
Water Treatment - Parts and Materials	7-6-28-9752-450	328	2,059	13,855	3,642	-	-	-	-	-	-
Water Treatment - Courier	7-6-28-9752-452	-	359	1,310	-	-	-	-	-	-	-
Water Treatment - Equip Res Charge	7-6-28-9752-800	-	359	2,018	1,661	-	-	-	-	-	-
Water Treatment - Gas & Oil	7-6-28-9752-460	-	-	-	-	-	-	-	-	-	-
Water Treatment - Hydro	7-6-28-9752-461	-	409	1,598	-	-	-	-	-	-	-
Total Water Treatment		389,806	168,923	1,232,320	4,128,758	8,333,880	10,857,250	475,080	290,080	0	0
Aquifer Storage and Recovery - Administration	7-6-28-9753-300	31,263	7,561	-	-	-	-	-	-	-	-
Aquifer Storage and Recovery - Contracts	7-6-28-9753-330	100,260	73,876	-	-	-	-	-	-	-	-
Aquifer Storage and Recovery - Engineering	7-6-28-9753-331	95,263	9,792	-	-	-	-	-	-	-	103,600
Aquifer Storage and Recovery - Equip Rental	7-6-28-9753-340	447	-	-	-	-	-	-	-	-	-
Aquifer Storage and Recovery - Meeting Costs	7-6-28-9753-423	558	-	-	-	-	-	-	-	-	-
Aquifer Storage and Recovery - Advertising	7-6-28-9753-410	446	-	-	-	-	-	-	-	-	-
Aquifer Storage and Recovery - Parts / Materials	7-6-28-9753-450	4,361	-	-	-	-	-	-	-	-	-
Aquifer Storage and Recovery - Small Tools	7-6-28-9753-451	29	-	-	-	-	-	-	-	-	-
Aquifer Storage and Recovery - Courier	7-6-28-9753-452	119	-	-	-	-	-	-	-	-	-
Aquifer Storage and Recovery - Hydro	7-6-28-9753-461	1,222	-	-	-	-	-	-	-	-	-
Aquifer Storage and Recovery - Equip Res Charge	7-6-28-9753-800	1,544	228	-	-	-	-	-	-	-	-
Total Aquifer Storage and Recovery		235,513	91,458	-	-	-	-	-	-	-	103,600
Total Capital		\$ 1,016,761	\$ 451,028	\$ 2,241,155	\$ 11,746,427	\$ 15,800,960	\$ 15,340,420	\$ 776,360	\$ 321,160	\$ -	\$ 103,600
TOTAL EXPENDITURES		\$ 1,023,785	\$ 468,754	\$ 2,248,343	\$ 11,751,215	\$ 15,813,016	\$ 15,352,704	\$ 1,126,158	\$ 671,106	\$ 350,390	\$ 457,764

Note 1: The Grant funding does not split 74/26 in 2017 and 2018 because the grant that is funding the Springwood Transmission Line is apportioned 100% to the City of Parkville where the grant is applied against the Springwood Transmission Line costs. The City of the Springwood Transmission Main project

Regional District of Nanaimo Requisition - ERWS

TABLE 1

2018 - 2022 FINAL FINANCIAL PLAN (\$)

MAY 10, 2018

Description	G/L Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
REVENUE											
Joint Venture Requisitions											
RDN Requisition (26%)		208,581	164,697	409,309	1,870,941	3,067,778	5,443,704	360,542	235,794	123,110	160,836
Other Revenue											
Grants - Small Communities Fund & CWWF	See Note 1	151,127	-	215,502	1,017,263	1,344,498	752,982	-	-	-	-
Transfer From Reserves		-	-	-	-	-	-	-	-	-	-
Total Other Revenue		151,127	-	215,502	1,017,263	1,344,498	752,982	-	-	-	-
TOTAL REVENUE		359,708	164,697	624,811	2,888,204	4,412,276	6,196,686	360,542	235,794	123,110	160,836
EXPENDITURES											
Operating											
Administration (Operating)											
Salaries / Wages	7-2-28-7310-300	-	67	316	-	-	-	21,840	21,840	21,840	21,840
Training	7-2-28-7310-306	15	-	-	-	27	26	26	26	26	26
Conferences / Seminars	7-2-28-7310-307	-	-	-	-	-	-	-	-	-	-
Memberships	7-2-28-7310-311	-	-	-	-	-	-	-	-	-	-
Contracts	7-2-28-7310-330	473	-	-	36	530	546	546	572	572	598
Consulting	7-2-28-7310-331	122	-	-	-	-	-	-	-	-	-
Legal Fees	7-2-28-7310-332	-	891	-	-	928	936	962	988	1,014	1,014
Audit Fees	7-2-28-7310-333	1,066	1,066	1,014	1,014	1,950	2,002	1,144	1,144	1,170	1,170
Tel / Cable	7-2-28-7310-422	157	-	-	67	133	130	130	130	156	156
Meeting Costs	7-2-28-7310-423	332	494	317	120	323	338	416	416	442	442
Licences and Insurance	7-2-28-7310-400	-	230	435	434	133	130	130	130	156	156
Advertising	7-2-28-7310-410	199	2,959	-	-	53	52	52	52	52	52
Printing	7-2-28-7310-413	-	499	59	-	-	-	-	-	-	-
Courier	7-2-28-7310-452	11	8	-	-	27	26	26	26	26	26
Small Tools, Equipment & Furniture	7-2-28-7310-450	93	-	22	11	133	130	130	130	156	156
Hydro	7-2-28-7310-461	-	14	363	-	-	-	-	-	-	-
Minor Capital - Contracts	7-2-28-7350-330	-	-	-	-	-	-	-	-	-	-
Minor Capital - Parts / Materials	7-2-28-7350-450	-	-	-	-	-	-	-	-	-	-
Intake, Raw Watermain and Joint Transmission Mains								39,000	39,000	39,000	39,000
Water Treatment Plant								58,500	58,500	58,500	59,800
ASR								-	-	-	-
Total Administration (Operating)		2,468	6,228	2,526	1,682	4,236	4,316	122,902	122,954	123,110	124,436
Total Operating		2,468	6,228	2,526	1,682	4,236	4,316	122,902	122,954	123,110	124,436

Description	G/L Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
Capital - Program Summary											
		26%	26%	26%	26%	26%	26%	26%	26%	26%	26%
Property Acquisition - Administration	7-6-28-9750-300	-	-	-	-	-	-	-	-	-	-
Property Acquisition - Contracts	7-6-28-9750-330	-	-	-	-	-	-	-	-	-	-
Property Acquisition - Consulting	7-6-28-9750-331	-	-	-	-	-	-	-	-	-	-
Property Acquisition - Equipment Res Charge Out	7-6-28-9750-800	-	-	-	-	-	-	-	-	-	-
Property Acquisition - Parts Materials / Supplies	7-6-28-9750-450	-	-	-	-	-	-	-	-	-	-
Total Property Acquisition		-	-	-	-	-	-	-	-	-	-
River Intake / Supply Mains - Administration	7-6-28-9751-300	9,310	3,955	5,127	6,734	10,920	10,920	10,920	10,920	-	-
River Intake / Supply Mains - Contracts	7-6-28-9751-330	268	377	-	1,148,891	1,240,200	447,782	46,800	-	-	-
River Intake / Supply Mains - Engineering	7-6-28-9751-331	127,478	61,599	150,608	73,698	72,800	78,000	-	-	-	-
River Intake / Supply Mains - Legal	7-6-28-9751-332	-	414	-	-	-	-	-	-	-	-
River Intake / Supply Mains - Advertising	7-6-28-9751-410	157	-	-	363	-	-	-	-	-	-
River Intake / Supply Mains - Meetings	7-6-28-9751-423	206	203	-	-	-	-	-	-	-	-
River Intake / Supply Mains - Parts / Supplies	7-6-28-9751-450	115	127	-	149	-	-	-	-	-	-
River Intake / Supply Mains - Equip. Charge Out	7-6-28-9751-800	-	309	-	-	-	-	-	-	-	-
River Intake / Supply Mains - Equip. Lease / Rent	7-6-28-9751-340	-	-	-	-	-	-	-	-	-	-
Joint Transmission Main - Administration	7-6-28-9751-300	-	-	-	2,887	-	-	-	-	-	-
Joint Transmission Main - Contracts	7-6-28-9754-330	-	-	1,712	191,640	145,600	31,473	13,000	-	-	-
Joint Transmission Main - Consulting	7-6-28-9754-331	-	-	31,860	11,315	10,400	9,485	-	-	-	-
Joint Transmission Main - Parts / Supplies	7-6-28-9754-450	-	-	-	18	-	-	-	-	-	-
Joint Transmission Main - Equip. Charge Out	7-6-28-9754-800	-	-	-	182	-	-	-	-	-	-
COP Transmission Main - Contracts	7-6-28-9755-330	-	-	-	-	-	-	-	-	-	-
COP Transmission Main - Consulting	7-6-28-9755-331	-	-	-	-	-	-	-	-	-	-
COP Transmission Main - Administration	7-6-28-9755-300	-	-	-	-	-	-	-	-	-	-
COP Transmission Main - Insurance/Licenses	7-6-28-9755-400	-	-	-	-	-	-	-	-	-	-
COP Transmission Main - Parts / Supplies	7-6-28-9755-450	-	-	-	-	-	-	-	-	-	-
RDN - Craig Bay Pump Station / Top Bridge Transmission							1,800,000	-	-	-	-
Total River Intake / Supply Mains		137,534	66,984	189,308	1,435,878	1,479,920	2,377,660	70,720	10,920	0	0

Description	G/L Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
Capital - Program Summary											
Water Treatment - Administration	7-6-28-9752-300	8,735	4,376	14,090	11,405	10,920	10,920	10,920	10,920	-	-
Water Treatment - Travel	7-6-28-9752-307	-	-	-	-	-	-	-	-	-	-
Water Treatment - Contracts	7-6-28-9752-330	268	11,785	45,206	1,153,092	2,756,000	3,688,066	156,000	91,000	-	-
Water Treatment - Engineering	7-6-28-9752-331	127,478	41,938	361,737	240,476	161,200	115,723	-	-	-	-
Water Treatment - Equip. Lease / Rental	7-6-28-9752-340	-	-	5,216	-	-	-	-	-	-	-
Water Treatment - Rent & Lease	7-6-28-9752-345	-	-	-	-	-	-	-	-	-	-
Water Treatment - Insurance	7-6-28-9752-400	-	-	-	43,809	-	-	-	-	-	-
Water Treatment - Advertising	7-6-28-9752-410	157	133	130	-	-	-	-	-	-	-
Water Treatment - Meeting Costs	7-6-28-9752-423	206	-	-	-	-	-	-	-	-	-
Water Treatment - Parts and Materials	7-6-28-9752-450	115	723	4,868	1,279	-	-	-	-	-	-
Water Treatment - Courier	7-6-28-9752-452	-	126	460	-	-	-	-	-	-	-
Water Treatment - Equip Res Charge	7-6-28-9752-800	-	126	709	583	-	-	-	-	-	-
Water Treatment - Gas & Oil	7-6-28-9752-460	-	-	-	-	-	-	-	-	-	-
Water Treatment - Hydro	7-6-28-9752-461	-	144	561	-	-	-	-	-	-	-
Total Water Treatment		136,959	59,351	432,977	1,450,645	2,928,120	3,814,710	166,920	101,920	0	0

Aquifer Storage and Recovery - Administration	7-6-28-9753-300	10,984	2,657	-	-	-	-	-	-	-	-
Aquifer Storage and Recovery - Contracts	7-6-28-9753-330	35,226	25,957	-	-	-	-	-	-	-	-
Aquifer Storage and Recovery - Engineering	7-6-28-9753-331	33,471	3,440	-	-	-	-	-	-	-	36,400
Aquifer Storage and Recovery - Equip Rental	7-6-28-9753-340	157	-	-	-	-	-	-	-	-	-
Aquifer Storage and Recovery - Meeting Costs	7-6-28-9753-423	196	-	-	-	-	-	-	-	-	-
Aquifer Storage and Recovery - Advertising	7-6-28-9753-410	157	-	-	-	-	-	-	-	-	-
Aquifer Storage and Recovery - Parts / Materials	7-6-28-9753-450	1,532	-	-	-	-	-	-	-	-	-
Aquifer Storage and Recovery - Small Tools	7-6-28-9753-451	10	-	-	-	-	-	-	-	-	-
Aquifer Storage and Recovery - Courier	7-6-28-9753-452	42	-	-	-	-	-	-	-	-	-
Aquifer Storage and Recovery - Hydro	7-6-28-9753-461	429	-	-	-	-	-	-	-	-	-
Aquifer Storage and Recovery - Equip Res Charge	7-6-28-9753-800	542	80	-	-	-	-	-	-	-	-
Total Aquifer Storage and Recovery		82,748	32,134	-	-	-	-	-	-	-	36,400
Total Capital		357,240	158,469	622,285	2,886,522	4,408,040	6,192,370	237,640	112,840	0	36,400

TOTAL EXPENDITURES		359,708	164,697	624,811	2,888,204	4,412,276	6,196,686	360,542	235,794	123,110	160,836
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Note 1: The Grant funding does not split 74/26 in 2017 and 2018 because the grant that is funding the Springwood Transmission Line is apportioned 100% to the City of Parkville where the grant is applied against the Springwood Transmission Line costs. The City funds 100% of the Springwood Transmission Main project

ENGLISHMAN RIVER WATER SERVICE
2017 Unspent Capital Expenditures

	2017 ACTUAL COSTS	2017 AMENDED BUDGET	BUDGET REMAINING	2018 Provisional Budget	2018 Final Budget
(from May 3, 2017)					
<u>River Intake:</u>					
7-6-28-9751-300 River Intake - Salaries & Wages	22,077.93	42,000.00	19,922.07	42,000.00	42,000.00
7-6-28-9751-301 River Intake - Benefits	3,822.19	0.00	(3,822.19)		
7-6-28-9751-330 River Intake - Contracts	4,418,811.03	4,770,000.00	351,188.97	1,380,300.00	1,722,240.00
7-6-28-9751-331 River Intake - Consulting	283,455.22	280,000.00	(3,455.22)	300,000.00	300,000.00
7-6-28-9751-410 EWRS River Intake - Advertising & Promotion	1,396.35	0.00	(1,396.35)	0.00	
7-6-28-9751-450 River Intake - Parts, Materials & Supplies	572.85	0.00	(572.85)	0.00	
Total River Intake	<u>4,730,135.57</u>	<u>5,092,000.00</u>	<u>361,864.43</u>	<u>1,722,300.00</u>	<u>2,064,240.00</u>
<u>Water Treatment:</u>					
7-6-28-9752-300 Water Treatment Facility - Salaries & Wages	39,356.24	42,000.00	2,643.76	42,000.00	42,000.00
7-6-28-9752-301 Water Treatment Facility - Benefits	4,510.62	0.00	(4,510.62)		
7-6-28-9752-330 Water Treatment Facility - Contracts	4,434,968.18	10,600,000.00	6,165,031.82	8,200,000.00	14,184,870.00
7-6-28-9752-331 Water Treatment Facility - Consulting	924,907.75	620,000.00	(304,907.75)	750,000.00	445,090.00
7-6-28-9752-401 Water Treatment Facility - Permits	168,494.42	0.00	(168,494.42)		
7-6-28-9752-450 Water Treatment Fac. - Parts, Materials & Supplies	4,920.65	0.00	(4,920.65)		
7-6-28-9752-800 Water Treatment Facility - Equip Res Charge Out	2,244.00	0.00	(2,244.00)		
Total Water Treatment	<u>5,579,401.86</u>	<u>11,262,000.00</u>	<u>5,682,598.14</u>	<u>8,992,000.00</u>	<u>14,671,960.00</u>
<u>Joint Transmission Line:</u>					
7-6-28-9754-300 Joint Transmission Mains - Salaries & Wages	9,710.96	0.00	(9,710.96)		
7-6-28-9754-301 Joint Transmission Mains - Benefits	1,393.10	0.00	(1,393.10)		
7-6-28-9754-330 Joint Transmission Mains - Contracts	737,077.50	560,000.00	(177,077.50)	310,000.00	121,050.00
7-6-28-9754-331 Joint Transmission Mains - Consulting	43,519.55	40,000.00	(3,519.55)	40,000.00	36,480.00
7-6-28-9754-450 Joint Transmission Mains - Materials & Supplies	70.03	0.00	(70.03)		
7-6-28-9754-800 Joint Transmission Mains - Equipment Charge	699.10	0.00	(699.10)		
Total Joint Transmission Line	<u>792,470.24</u>	<u>600,000.00</u>	<u>(192,470.24)</u>	<u>350,000.00</u>	<u>157,530.00</u>
<u>Springwood Transmission Line:</u>					
7-6-28-9755-300 Springwood Transmission Main - Salaries & Wges	13,741.34	0.00	(13,741.34)	0.00	
7-6-28-9755-301 Springwood Transmission Main - Benefits	1,559.19	0.00	(1,559.19)	0.00	
7-6-28-9755-330 Springwood Transmission Main - Contracts	3,244,005.35	3,030,000.00	(214,005.35)	2,720,000.00	2,489,460.00
7-6-28-9755-331 Springwood Transmission Main - Consulting	270,403.22	225,000.00	(45,403.22)	395,000.00	349,600.00
7-6-28-9755-400 Springwood Transmission Main-Insurance & Licences	1,000.00	0.00	(1,000.00)	0.00	
7-6-28-9755-450 Springwood Transmission Main - Materials & Supplies	231.80	0.00	(231.80)	0.00	
Total Springwood Transmission Line	<u>3,530,940.90</u>	<u>3,255,000.00</u>	<u>(275,940.90)</u>	<u>3,115,000.00</u>	<u>2,839,060.00</u>
Total Capital Expenditures	<u>\$ 14,632,948.57</u>	<u>\$ 20,209,000</u>	<u>\$5,576,051.43</u>	<u>\$ 14,179,300</u>	<u>\$ 19,732,790</u>