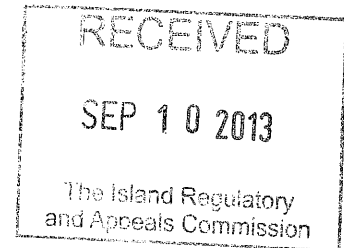


Utility Name: Crapaud Water Utility Corporation

**Rate Filing Prepared for Submission  
to The Island Regulatory & Appeals Commission**

Contact Name: Ann Tompkins, Administrator  
Utility Address: PO Box 30  
Crapaud, PE  
C0A 1J0  
Telephone: 902-658-2558  
Email: crapaudadmin@pei.aibn.com  
Date: August 31, 2013



In accordance with Sections 9 and 15 of the *Water and Sewerage Act*, following is the Utility's application for a rate review.

1. Background information about the Utility (year established, description of system, current number of customers), and the overall reason(s) for the request for a rate change.

The Community of Crapaud Water Utility Corporation was established by relevant bylaw on April 4, 2006.

The system currently includes a utility building, two pumps, pump control system, chlorine distribution system, and it is currently utilizing two wells. An additional well has been dug and is available if further expansion of the Community facilitates its use.

The Utility currently provides services to 27 residential units, 32 senior units and 13 apartment units. The senior units and apartment units are located at South Shore Villa - a nursing and community care facility.

The Utility is requesting a rate increase to help offset increasing operating expenditures.

2. Proposed capital projects or anticipated significant expenditures in the next 2-5 years.

	Type of Project/Expenditure	Utility's Expected Cost	Year
1.	<u>Renovations to Well Building</u>	<u>\$5,000</u>	<u>2013-2014</u>
2.	<u></u>	<u></u>	<u></u>
3.	<u></u>	<u></u>	<u></u>
4.	<u></u>	<u></u>	<u></u>

3. PROJECTED depreciation expenses for future expenditures.

	Description	Utility's NET Cost	Proj Depr Exp	Year
1.	Renovations to Well Building	\$5,000	\$60 (annual)	2013-2014
2.				
3.				
4.				

4. PROJECTED interest expenses on long-term debt for future projects/purchases.

	Description	Loan Amount	Interest Rate	Proj Yrly Int Payment	Year
1.	None. Additional renovations will				
2.	be paid using cash available				
3.					
4.					

5. a. Statement of actual revenue and expenditures and forecasted data - WITHOUT RATE RELIEF. (Any projected depreciation and/or interest expenses indicated in 3 & 4 above are included.) To complete Statement of Revenues and Expenses (without rate change) For Click Here For WATER OR Here For SEWER.

b. Statement of actual revenue and expenditures and forecasted data - WITH RATE RELIEF AS PROPOSED BY THE UTILITY. (Any projected depreciation and/or interest expenses indicated in 3 & 4 above are included.) To complete Statement of Revenues and Expenses (with rate changed) CLICK HERE for WATER or HERE for SEWER.

6. Revenue and expenditure accounts that have increased or decreased by substantial amounts.

Account #	460	Account Name	Unmetered Water Revenues
Explanation for Change	Need significant increase to offset higher operating contractor fees		

#6. Continued

Account # 610 Account Name Repairs and Maintenance

Explanation for Change Increased based on forecasted monthly operator expense.  
See notes to projected Stmt. of Revenue and Expenditures

Account # \_\_\_\_\_ Account Name \_\_\_\_\_

Explanation for Change \_\_\_\_\_  
\_\_\_\_\_

Account # \_\_\_\_\_ Account Name \_\_\_\_\_

Explanation for Change \_\_\_\_\_  
\_\_\_\_\_

7. Utility customer information.

Customer Category	# of Customers	# of Units Billed
Residential	27	27
Senior Citizen Units	32	32
Apartment Units	13	13
All figures based on 2013		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

8. Projected number of new customers over the next 2-3 years.

PROJECTED:

Year	Customer Category	# of Customers	# of Units Billed
2014	Residential	3	3
_____	_____	_____	_____
_____	_____	_____	_____

9. Proposed amortization period to recover any accumulated deficit.

Deficit Amount (\$)	# of Yrs Recovery	Yrly Payment	Int Rate	Yrly Int Pmt	Start Year
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Note: The proposed yearly repayment amount(s), including yearly interest, should be included in the projected expenditures in the statement of revenue and expenditures prepared under #5 above.

10. Utility's current rate, proposed rate and proposed effective date.

Current Annual Rate (per Single-Family Dwelling):

Proposed Annual Rate (per Single-Family Dwelling):

Proposed Effective Date:

Utility's Billing Cycle:

11. Information on any prior communication by the Utility to its ratepayers on the proposed rate changes.

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12. Other information relevant to the rate filing.

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In addition, the following items are attached to, and form part of, this submission:

13. ☒ A copy of the Utility Board's minute(s) giving authorization to prepare the rate application;
14. ☒ A copy of the Bylaw creating the Utility, pursuant to Section 38.1 of the *Municipalities Act*; and
15. ☒ A copy of the Utility's most recent audited financial statements.

Utility Name: Crapaud Water Utility Corporation

## Statement of Revenue and Expenditures (WITHOUT RATE CHANGE)

72	# of Water Customers
72	# of Prop Units Billed
-	# of Feet of Frontage

PER YEAR	Current	Proposed	Diff %	Diff \$
Flat Rate	\$ 190	\$ 380	100	\$ 190.00
Ftg Rate/Ft	\$ -	\$ -	#DIV/0!	\$ -

		WITHOUT RATE CHANGE				
		Actual 2011	Actual 2012	Proj 2013	Proj 2014	Proj 2015
<b>REVENUES</b>						
460	Unmetered Water Revenues	\$ 9,842	\$ 9,846	\$ 10,754	\$ 10,754	\$ 10,754
461	Metered Water Revenues	-	-			
462	Fire Protection Revenues	-	-			
464	Other Sales to Public Authorities	-	-			
465	Sales to Irrigation Customers	-	-			
470	Delayed Payment Charges	-	-			
471	Miscellaneous Service Revenues	-	-			
474	Other Water Revenues	231	399	250	250	250
<b>TOTAL REVENUES</b>		\$ 10,073	\$ 10,245	\$ 11,004	\$ 11,004	\$ 11,004
<b>EXPENDITURES</b>						
Operating	600 Salaries and Wages - Oper Emp		\$ 4,874	\$ 6,282	\$ 6,927	\$ 6,927
	605 Materials and Supplies					
	610 Repairs and Maintenance	1,250	1,200	1,750	1,500	1,500
	615 Rentals					
	620 Power or Electricity	1,371	1,697	1,782	1,835	1,890
	625 Chemicals					
General	630 Water Testing and Analysis			420	840	840
		2,621	7,771	10,234	11,103	11,158
	650 Salaries and Wages - Admin Emp					
	655 Employee Pensions and Benefits					
	660 Office Supplies & Other Office Exp					
	661 Interest and Bank Service Charges	36	162	100	100	100
Other	665 Contractual Services					
	670 Transportation Expenses					
	675 Insurance			-	600	600
	680 Amortization - Rate Case Expense					
	685 Regulatory Commission Fees					
	690 Miscellaneous Expenses	5,048	4,582	2,749	2,886	3,031
	695 Bad Debt Expense					
		5,084	4,744	2,849	3,586	3,731
	802 Small Tools Written Off					
	803 Depreciation Expenses (Sch 9A)	1,321	2,145	2,205	2,205	2,205
	804 Interest on Long-Term Debt	-	571	1,952	2,039	1,958
		1,321	2,716	4,157	4,244	4,163
<b>TOTAL EXPENDITURES</b>		\$ 9,026	\$ 15,231	\$ 17,240	\$ 18,933	\$ 19,051
Net Income (Loss) Year		\$ 1,047	\$ (4,986)	\$ (6,236)	\$ (7,929)	\$ (8,047)
Cumulative Surp (Def)		\$ 16,985	\$ 11,999	\$ 5,763	\$ (2,166)	\$ (10,213)
Conversion to cash:						
Add: Amortization		\$ 1,321	\$ 2,145	\$ 2,205	\$ 2,205	\$ 2,205
Less: Principal Portion of LTD		\$ -	\$ -	\$ (1,234)	\$ (2,655)	\$ (2,735)
		\$ 2,368	\$ (2,841)	\$ (5,265)	\$ (8,378)	\$ (8,577)

Notes

- 1 Increased number of units equal 7. 4 senior units (\$114 each) and 3 apartment units (\$152 each)
- 2 Increase is calculated based on Invoices received from current contractor for the months of January to April 2013:

	Net of GST / HST
January 2013	810.25
February 2013	982.25
March 2013	983.95
April 2013	1601.31
	<hr/>
	4,377.76
	<hr/>
	/ 4
	<hr/>
Average monthly fee expected:	1,094
May	1,094
June	1,094
July - Dec = \$500 X 6 mths	3,000
	<hr/>
2013	6,282
	<hr/>
2014	6,927
	<hr/>
2015	6,927
	<hr/>

Note that the Community will be hiring a new Level 1 Operator in 2014 and that this operator will be an employee of the Community (based on quote provided by existing Operator)

Gross Monthly Pay	550
Employer's Portion of CPP	13
Employer's Portion of EI	14
	<hr/>
	577
	<hr/>
	X 12 months
	<hr/>
	6,927
	<hr/>

Insurance for the hired Level 1 Operator is estimated to cost the Community \$600.

- 3 Increase in 2013 due to supplies and repairs done on existing equipment upon Community taking more ownership in providing contracted operator with supplies and miscellaneous equipment.
- 4 Assumes 5% increase in 2013 for overall utilities and 3% increase from 2013 each year for inflation.
- 5 Assumes that Community will pay the cost of biweekly water sampling for the months of July to December 2013 and for the full year of 2014 and 2015 based on \$35 per sample.
- 6 Overhead is composed of a pro-ration of insurance, office administration and other generic expenses incurred by the Community as a whole, which would be directly attributable to the Utility.

This amount has been decreased as it was deemed by the Community that the current allocation was excessive given the amount of time and supplies now devoted to the Utility.

2013 = \$4,582 * 60% =	2,749
Increased by 5% from prior as costs increase each year 2015	2,886
Increased by 5% from prior as costs increase each year 2015	3,031

- 7 Amortization is equal to 1.2% straight-line.  
Increase of \$60 reflected in the fact that Water Building will need minor renovations that could have costs up to \$5,000.
- 8 Principal payments required per attached loan amortization schedule.



Utility Name: \_\_\_\_\_

## Statement of Revenue and Expenditures (WITH RATE CHANGE)

72	# of Water Customers
72	# of Prop Units Billed
0	# of Feet of Frontage

PER YEAR	Current	Proposed	Diff %	Diff \$
Flat Rate	\$ 190	\$ 380	100	\$ 190.00
Ftg Rate/Ft			#DIV/0!	\$ -

		WITH RATE CHANGE				
		Actual 2011	Actual 2012	Proj 2013	Proj 2014	Proj 2015
<b>REVENUES</b>						
460	Unmetered Water Revenues	\$ 9,842	\$ 9,846	\$ 21,508	\$ 21,508	\$ 21,508
461	Metered Water Revenues	-	-			
462	Fire Protection Revenues	-	-			
464	Other Sales to Public Authorities	-	-			
465	Sales to Irrigation Customers	-	-			
470	Delayed Payment Charges	-	-			
471	Miscellaneous Service Revenues	-	-			
474	Other Water Revenues	231	399	250	250	250
<b>TOTAL REVENUES</b>		\$ 10,073	\$ 10,245	\$ 21,758	\$ 21,758	\$ 21,758
<b>EXPENDITURES</b>						
Operating	600 Salaries and Wages – Oper Emp		\$ 4,874	\$ 6,282	\$ 6,927	\$ 6,927
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	761 Interest and Bank Service Charges	36	162	100	100	100
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	670 Transportation Expenses					
	675 Insurance			-	600	600
	680 Amortization – Rate Case Expense					
	685 Regulatory Commission Fees					
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Net Income (Loss) Year		\$ 1,047	\$ (4,986)	\$ 4,518	\$ 2,825	\$ 2,707
Cumulative Surp (Def)		\$ 16,985	\$ 11,999	\$ 16,517	\$ 19,342	\$ 22,049
Conversion to cash:						
Add: Amortization		\$ 1,321	\$ 2,145	\$ 2,205	\$ 2,205	\$ 2,205
Less: Principal Portion of LTD		\$ -	\$ -	\$ (1,234)	\$ (2,655)	\$ (2,735)
		\$ 2,368	\$ (2,841)	\$ 5,489	\$ 2,376	\$ 2,177



## Notes

1 Increased number of units equal 7. 4 senior units (\$114 each) and 3 apartment units (\$152 each)

	Units	Rate	Totals
Residential Units (100% increase from \$190)	27	380 \$	10,260
Senior Units (100% increase from \$114)	32	228 \$	7,296
Apartment Units ( 100% increase from \$152)	13	304 \$	3,952
	72		\$ 21,508

2 Increase is calculated based on Invoices received from current contractor for the months of January to April 2013:

	Net of GST / HST
January 2013	810.25
February 2013	982.25
March 2013	983.95
April 2013	1601.31
	4,377.76
	/ 4
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Employer's Portion of CPP	13
Employer's Portion of EI	14
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	X 12 months
	6,927

Insurance for the hired Level 1 Operator is estimated to cost the Community \$600.

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4 Assumes 5% increase in 2013 for overall utilities and 3% increase from 2013 each year for inflation.

5 Assumes that Community will pay the cost of biweekly water sampling for the months of July to December 2013 and for the full year of 2014 and 2015 based on \$35 per sample.

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7 Amortization is equal to 1.2% straight-line.

Increase of \$60 reflected in the fact that Water Building will need minor renovations that could have costs up to \$5,000.

8 Principal payments required per attached loan amortization schedule.

# RESOLUTION BY THE COMMUNITY OF CRAPAUD

**Date: May 7, 2013**

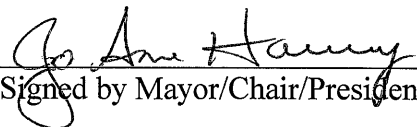
It is moved by **Colin Dawson**

and seconded by **Tm Tompkins**\_\_\_\_\_

that the COMMUNITY OF CRAPAUD COUNCIL, on behalf of the Crapaud Water Utility, submit an application to the Island Regulatory Appeals Commission for a rate increase to help offset the mounting costs associated with the Crapaud Water Utility

Motion Carried.   X   Yes        No

CERTIFIED a true copy of a resolution of the Community of Crapaud Council passed at a duly constituted meeting of the said Community held at Crapaud, Prince Edward Island, on the 7th day of May, 2013.

  
Signed by Mayor/Chair/President

  
Signed by Administrator

Minutes  
March 25, 2013  
Crapaud Community Council Annual General Meeting

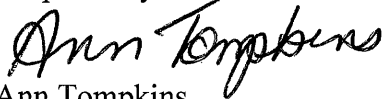
**Sherwood Forest Well-Site Project**

The well project is 98% completed with the landscaping still to be done in the spring. The project was a little over the projected budget. Two new retention tanks needed to be purchased and a chlorination system installed in the well. The system is working great with no problems with water pressure and no outages being reported.

The Crapaud Water Utility is working hard to keep costs from affecting the residents of the Sherwood Forest sub-division; however, with more testing requirements and regulations to contend with the Crapaud Water Utility will be making an application to Island Regulatory Appeals Commission (IRAC) to increase the rates by the end of July 2013. Cannot anticipate how much of an increase it will be but possibly as high as or over \$285.00

CERTIFIED a true copy of minutes taken by the administrator at the Community of Crapaud Council duly constituted annual general meeting of the said Community held at Crapaud, Prince Edward Island, on the 25<sup>th</sup> day of March, 2013.

Respectfully submitted: <



Ann Tompkins  
Administrator  
Crapaud Community Council

**12. Minutes from the Community of Crapaud Council**

The Community of Crapaud Council met on Tuesday, June 7, 2011 at the Crapaud Community Office. Present were Chair, Lyndon Mayhew, and councillors Joanne Harvey, Mike Connolly, Colin Dawson and Della Ferguson. Minutes were taken by the administrator, Kathy Nicholson.

It was moved by Colin Dawson and seconded by Joanne Harvey that Council accept the quote from Grant Thornton to prepare an IRAC Rate Increase Report if they confirm with Kathy Nicholson that their quote includes incremental staged increases in their report and that Crapaud Sewer Utility proceed with IRAC rate increase study and the application to IRAC for a rate increase. Motion carried.

**13. Copy of Bylaw creating the Utility**

See attached pages – Community of Crapaud Sewage Collection and Treatment Bylaw and Regulations.

## Community of Crapaud Water Utility Corporation Bylaw #2006-01

A bylaw to establish the Community of Crapaud Water Utility Corporation

### Preamble

WHEREAS the Council of the Community of Crapaud has determined that it will provide, pursuant to clause 30 (k) of the *Municipalities Act*, R.S.P.E.I. 1988, Cap. M-13, determined that it will provide water distribution and purification;

THEREFORE, PURSUANT TO Section 38.1 of the *Municipalities Act*, *supra*;

BE IT ENACTED BY Council as follows:

### Title

Community of Crapaud Water Utility Corporation Bylaw, Bylaw #2006-01.

### Definitions

1. This bylaw may be cited as the Community of Crapaud Water Utility Bylaw, Bylaw #2006-01.

2. In this bylaw:

### Council

(a) *Council* means the Council of the Community of Crapaud;

### Corporation

(b) *Corporation* means the Crapaud Water Utility Corporation established herein;

### Customer

(c) *Customer* means a person, firm or corporation who or which requests or is supplied with water service at a specific location or locations;

### Director

(d) *Director* means a director of the corporation and includes its chair;

### Municipality

(e) *Municipality* means the Municipality of the Community of Crapaud;

### Application of bylaw

3. This bylaw applies to the establishment and operation of a municipal water distribution and purification corporation for the Municipality.

### Corporation Established

4. (1) There is hereby established the Crapaud Water Utility Corporation.

### Composition

(2) The Corporation shall be composed of a Board of Directors comprised of three or more members appointed by the Chair of the Council.

Crapaud Water Utility Bylaw

- |                             |     |   |
|-----------------------------|-----|---|
| Chair                       | (3) | One of the Directors shall be appointed by the Council Chair as its <i>Chair</i> .  |
| Term of Office              | (4) | The Directors of the Corporation shall have terms of office during good behaviour the same as their Council term at the time of their appointment, but may be removed at any time by the Council Chair upon address of the Council.   |
| Remuneration                | (5) | The Directors of the Corporation shall receive such remuneration as may be determined by the Council.   |
| Meetings, Procedure         | (6) | At meetings of the corporation, two directors constitute a quorum over which the Chair, if present, shall preside, and in the absence of the Chair, one of the other Directors appointed by the Chair shall preside.  |
| Voting                      | (7) | Decisions of the Board of Directors shall be determined by majority vote.   |
| Breaking Tie Vote           | (8) | In the case of equal division of opinion of the Directors, the matter shall be referred to the Council, whose decision is binding on the Corporation.   |
| Duties of Chair             | (9) | The Chair is the Chief Executive Office of the Corporation and has supervision over and direction of the work and the staff of the Corporation.   |
| Functions of Corporation 5. |     | <p>The Corporation shall have the following functions:</p> <ul style="list-style-type: none"><li>(a) Constructing, altering, extending, managing and controlling a system for providing the service of water distribution and purification to the residents of the Municipality and, with the approval of Council, residents of areas adjacent to the Municipality;</li><li>(b) Acquiring, alienating, holding and disposing of real or personal property;</li><li>(c) Engaging and paying personnel;</li><li>(d) Financing, with the approval of Council, any of its undertakings; and</li><li>(e) Assessing, charging and collecting rates and charges for services provided to any customer.</li></ul> |



Crapaud Water Utility Bylaw

- |                        |     |  |
|------------------------|-----|--|
| Rates and Charges      | 6.  | The Corporation shall levy such user rates or frontage charges as the Island Regulatory and Appeals Commission may approve.  |
| Separation of Accounts | 7.  | The Corporation shall maintain its accounts separate from the accounts of the Council or the Municipality.   |
| Fiscal Year            | 8.  | The fiscal year of the Corporation shall be from 1 January to 31 December.   |
| Liability              | 9.  | The Directors of the Corporation and any person acting on their instructions or authority are not personally liable for any loss or damage suffered by any person by reason of any act done by any of them in good faith in the exercise or purported exercise of the powers conferred under this bylaw. |
| Commencement           | 10. | This bylaw comes into force on the <u>4<sup>th</sup></u> of <u>April</u> , 2006.   |

Read the first time this 28<sup>th</sup> day of November, 2005.

Lyndon Mayher  
Vice-Chair

Kathy Nicholson  
Administrator

Read the second time this 4<sup>th</sup> day of April, 2006.

Lyndon Mayher  
Vice-Chair

Kathy Nicholson  
Administrator

Filed with the Minister of Community and Cultural Affairs this \_\_\_\_ day of

Filed on behalf of the Minister of Community and  
Cultural Affairs according to section 59 and 60 of the  
Municipalities Act.

[Signature]  
Signed by

April 6, 2006  
Date



Tuesday, May 07, 2013

[Click here for a PDF version of this Order.](#)

#### **SITE MENU**

Home

#### **REGULATION**

Auto Insurance

Electricity

Lands Protection

Petroleum

Waste Management

Water & Sewer



#### **APPEALS**

Environmental

Planning

Rental

Tax

Docket: UW16303

Order: UW06-03

#### **RENTAL**

Residential

Rental Property

**IN THE MATTER** of an application by the Crapaud Water Utility Corporation for approval of an interim schedule of rates and charges for water services.

### **BEFORE THE COMMISSION**

**on Thursday, the 25th day of May, 2006.**

Maurice Rodgeron, Chair  
Brian J. McKenna, Vice-Chair  
Weston Rose, Commissioner  
James Carragher, Commissioner

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# **Order**

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**WHEREAS** the Crapaud Water Utility Corporation (the "Utility"), by application filed on April 25, 2006, applied for interim approval of a schedule of rates and charges for water services provided to certain areas in the Community of Crapaud;

**AND WHEREAS** after reading and considering the Utility's application filed in this matter;

**AND WHEREAS** it appears to the Commission that the proposed interim water rates are necessary and equitable;

**NOW THEREFORE**, pursuant to the *Island Regulatory and Appeals Commission Act* and the *Water and Sewerage Act*;

**IT IS ORDERED THAT**

1. Interim approval is hereby granted to the Crapaud Water Utility Corporation for the implementation of the Water Tariff appended to, and forming part of, this Order;
2. The appended Tariff is declared effective on January 1, 2006 and shall remain in effect until otherwise ordered by the Commission;
3. The current *Prince Edward Island Municipal Water and Sewerage Utilities General Rules and Regulations* shall be implemented by the Utility;
4. The Crapaud Water Utility Corporation shall file with the Commission, by November 30, 2007, an application for confirmation of the interim Tariff approved herein; and
5. The provisions of this Order shall remain in effect until otherwise ordered by the Commission.

**DATED** at Charlottetown, Prince Edward Island, this 25th day of May, 2006.

**BY THE COMMISSION:**

Maurice Rodgerson, Chair

Brian J. McKenna, Vice-Chair

Weston Rose, Commissioner

James Carragher, Commissioner

---

**NOTICE**

Section 12 of the *Island Regulatory and Appeals Commission Act* reads as follows:

*12. The Commission may, in its absolute discretion, review, rescind or vary any order or decision made by it or rehear any application before deciding it.*

Parties to this proceeding seeking a review of the Commission's decision or order in this matter may do so by filing with the Commission, at the earliest date, a written Request for Review, which clearly states the reasons for the review and the nature of the relief sought.

Sections 13.(1) and 13(2) of the *Act* provide as follows:

*13.(1) An appeal lies from a decision or order of the Commission to the Appeal Division of the Supreme Court upon a question of law or jurisdiction.*

*(2) The appeal shall be made by filing a notice of appeal in the Supreme Court*

*within twenty days after the decision or order appealed from and the Civil Procedure Rules respecting appeals apply with the necessary changes.*

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Approved: Island Regulatory and Appeals Commission

Effective: January 1, 2006

Order Authorizing Tariff: IRAC/UW16303/UW06-03

# CRAPAUD WATER UTILITY CORPORATION

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## WATER TARIFF (INTERIM)

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**THIS TARIFF SPECIFIES THE RATES AND CHARGES  
APPLICABLE TO SERVICES PROVIDED BY THE  
CRAPAUD WATER UTILITY CORPORATION**

**RULES AND REGULATIONS GOVERNING THE TYPES  
OF SERVICES AND MANNER IN WHICH SUCH**

**SERVICES ARE PROVIDED ARE CONTAINED IN THE  
PRINCE EDWARD ISLAND MUNICIPAL WATER AND SEWERAGE  
UTILITIES GENERAL RULES AND  
REGULATIONS**

**EFFECTIVE: JANUARY 1, 2006**

## Water Service Rates & Charges

### Application:

The following rates and charges apply to water services provided to premises served or capable of being served by the Crapaud Water Utility Corporation.

### Rates:

\$190.00 per unit per annum in accordance with the appended Proportionate Water Charges.

## Proportionate Water Charges

TYPE OF CUSTOMER	UNIT VALUE	ANNUAL WATER CHARGE	TYPE OF CUSTOMER	UNIT VALUE	AN W CH
SINGLE-FAMILY DWELLING	1.00	\$190.00	DOCTORS' & DENTISTS' OFFICES AND BEAUTY & BARBER SHOPS With Separate Service	1.00	\$1
INDIVIDUAL APARTMENT	0.80	\$152.00	Combined With Other Service	0.50	\$
MOBILE HOME	0.70	\$133.00	LAUNDROMAT WITH MACHINES USING OVER 30 GALLONS PER WASH For First Machine	3.00	\$5
SENIOR CITIZENS HOME, Per Unit	0.60	\$114.00	For Second Machine	2.00	\$3
			For Each Additional Machine	1.00	\$1
CONVENT, INSTITUTIONAL DORMITORY, ROOMING OR BOARDING HOUSE For Up to Five Persons	1.00	\$190.00	LAUNDROMAT WITH MACHINES USING 30 OR FEWER GALLONS PER WASH For First Machine	2.00	\$3
For Each Additional Person	0.20	\$38.00	For Second Machine	1.50	\$2
MOTELS AND TOURIST COTTAGES With Housekeeping Facilities, Each Unit	0.50	\$95.00	For Each Additional Machine	0.75	\$1
With Bathroom Facilities Only, Each Unit	0.30	\$57.00	SERVICE STATION Without Carwash	1.00	\$1
			With Carwash	2.00	\$3
TOURIST HOME For First Bathroom	1.00	\$190.00	RESTAURANTS AND SNACK BARS	1.00	\$1
For Each Additional Bathroom or Washroom	0.30	\$57.00	For Each Ten Seats, an Additional Amount of	0.25	\$

*#5 Support*

HOSPITAL			PREMISES LICENSED BY THE P.E.I. LIQUOR CONTROL COMMISSION:		
Without Laundry Facilities, Per Bed	0.50	\$95.00	Restaurant, Lounge, Dining Room or Club	1.00	\$1
With Laundry Facilities, Per Bed	0.75	\$142.50	SEAT CHARGE: Calculate 75% of Fire Marshal's rating OR the actual seat count, then charge, for each five seats, an additional amount of		
SCHOOLS, Per Classroom	1.00	\$190.00		0.25	\$
STORES, BANKS, CLUBS, CHURCHES, HALLS, RECREATIONAL FACILITIES AND PLACES OF BUSINESS			DRIVE-IN RESTAURANT OR THEATRE		
For First Washroom Facility	1.00	\$190.00	With Canteen	1.00	\$1
For Each Additional Toilet or Urinal	0.50	\$95.00	For First Washroom and Toilet Facility	1.00	\$1
			For Each Additional Washroom and Toilet Facility	0.50	\$

## Community of Crapaud Water Utility Corporation

Compound Period ..... : Monthly

Nominal Annual Rate .... : 3.000 %

## CASH FLOW DATA

Event	Date	Amount	Number	Period	End Date
1 Loan	06/19/2013	70,400.00	1		
2 Payment	07/30/2013	391.11	238	Monthly	04/30/2033
3 Payment	05/31/2033	676.27	1		

## AMORTIZATION SCHEDULE - Normal Amortization

	Date	Payment	Interest	Principal	Balance
Loan	06/19/2013				70,400.00
1	07/30/2013	391.11	239.81	151.30	70,248.70
2	08/30/2013	391.11	175.62	215.49	70,033.21
3	09/30/2013	391.11	175.08	216.03	69,817.18
4	10/30/2013	391.11	174.54	216.57	69,600.61
5	11/30/2013	391.11	174.00	217.11	69,383.50
6	12/30/2013	391.11	173.46	217.65	69,165.85
2013 Totals		2,346.66	1,112.51	1,234.15	
7	01/30/2014	391.11	172.91	218.20	68,947.65
8	02/28/2014	391.11	172.37	218.74	68,728.91
9	03/30/2014	391.11	171.82	219.29	68,509.62
10	04/30/2014	391.11	171.27	219.84	68,289.78
11	05/30/2014	391.11	170.72	220.39	68,069.39
12	06/30/2014	391.11	170.17	220.94	67,848.45
13	07/30/2014	391.11	169.62	221.49	67,626.96
14	08/30/2014	391.11	169.07	222.04	67,404.92
15	09/30/2014	391.11	168.51	222.60	67,182.32
16	10/30/2014	391.11	167.96	223.15	66,959.17
17	11/30/2014	391.11	167.40	223.71	66,735.46
18	12/30/2014	391.11	166.84	224.27	66,511.19
2014 Totals		4,693.32	2,038.66	2,654.66	
19	01/30/2015	391.11	166.28	224.83	66,286.36
20	02/28/2015	391.11	165.72	225.39	66,060.97
21	03/30/2015	391.11	165.15	225.96	65,835.01
22	04/30/2015	391.11	164.59	226.52	65,608.49
23	05/30/2015	391.11	164.02	227.09	65,381.40
24	06/30/2015	391.11	163.45	227.66	65,153.74
25	07/30/2015	391.11	162.88	228.23	64,925.51
26	08/30/2015	391.11	162.31	228.80	64,696.71
27	09/30/2015	391.11	161.74	229.37	64,467.34
28	10/30/2015	391.11	161.17	229.94	64,237.40
29	11/30/2015	391.11	160.59	230.52	64,006.88
30	12/30/2015	391.11	160.02	231.09	63,775.79

#5 Support



## Community of Crapaud Water Utility Corporation

Date	Payment	Interest	Principal	Balance
2015 Totals	4,693.32	1,957.92	2,735.40	
31 01/30/2016	391.11	159.44	231.67	63,544.12
32 02/29/2016	391.11	158.86	232.25	63,311.87
33 03/30/2016	391.11	158.28	232.83	63,079.04
34 04/30/2016	391.11	157.70	233.41	62,845.63
35 05/30/2016	391.11	157.11	234.00	62,611.63
36 06/30/2016	391.11	156.53	234.58	62,377.05
37 07/30/2016	391.11	155.94	235.17	62,141.88
38 08/30/2016	391.11	155.35	235.76	61,906.12
39 09/30/2016	391.11	154.77	236.34	61,669.78
40 10/30/2016	391.11	154.17	236.94	61,432.84
41 11/30/2016	391.11	153.58	237.53	61,195.31
42 12/30/2016	391.11	152.99	238.12	60,957.19
2016 Totals	4,693.32	1,874.72	2,818.60	
43 01/30/2017	391.11	152.39	238.72	60,718.47
44 02/28/2017	391.11	151.80	239.31	60,479.16
45 03/30/2017	391.11	151.20	239.91	60,239.25
46 04/30/2017	391.11	150.60	240.51	59,998.74
47 05/30/2017	391.11	150.00	241.11	59,757.63
48 06/30/2017	391.11	149.39	241.72	59,515.91
49 07/30/2017	391.11	148.79	242.32	59,273.59
50 08/30/2017	391.11	148.18	242.93	59,030.66
51 09/30/2017	391.11	147.58	243.53	58,787.13
52 10/30/2017	391.11	146.97	244.14	58,542.99
53 11/30/2017	391.11	146.36	244.75	58,298.24
54 12/30/2017	391.11	145.75	245.36	58,052.88
2017 Totals	4,693.32	1,789.01	2,904.31	
55 01/30/2018	391.11	145.13	245.98	57,806.90
56 02/28/2018	391.11	144.52	246.59	57,560.31
57 03/30/2018	391.11	143.90	247.21	57,313.10
58 04/30/2018	391.11	143.28	247.83	57,065.27
59 05/30/2018	391.11	142.66	248.45	56,816.82
60 06/30/2018	391.11	142.04	249.07	56,567.75
61 07/30/2018	391.11	141.42	249.69	56,318.06
62 08/30/2018	391.11	140.80	250.31	56,067.75
63 09/30/2018	391.11	140.17	250.94	55,816.81
64 10/30/2018	391.11	139.54	251.57	55,565.24
65 11/30/2018	391.11	138.91	252.20	55,313.04
66 12/30/2018	391.11	138.28	252.83	55,060.21
2018 Totals	4,693.32	1,700.65	2,992.67	
67 01/30/2019	391.11	137.65	253.46	54,806.75
68 02/28/2019	391.11	137.02	254.09	54,552.66
69 03/30/2019	391.11	136.38	254.73	54,297.93
70 04/30/2019	391.11	135.74	255.37	54,042.56
71 05/30/2019	391.11	135.11	256.00	53,786.56

## Community of Crapaud Water Utility Corporation

	Date	Payment	Interest	Principal	Balance
72	06/30/2019	391.11	134.47	256.64	53,529.92
73	07/30/2019	391.11	133.82	257.29	53,272.63
74	08/30/2019	391.11	133.18	257.93	53,014.70
75	09/30/2019	391.11	132.54	258.57	52,756.13
76	10/30/2019	391.11	131.89	259.22	52,496.91
77	11/30/2019	391.11	131.24	259.87	52,237.04
78	12/30/2019	391.11	130.59	260.52	51,976.52
2019 Totals		4,693.32	1,609.63	3,083.69	
79	01/30/2020	391.11	129.94	261.17	51,715.35
80	02/29/2020	391.11	129.29	261.82	51,453.53
81	03/30/2020	391.11	128.63	262.48	51,191.05
82	04/30/2020	391.11	127.98	263.13	50,927.92
83	05/30/2020	391.11	127.32	263.79	50,664.13
84	06/30/2020	391.11	126.66	264.45	50,399.68
85	07/30/2020	391.11	126.00	265.11	50,134.57
86	08/30/2020	391.11	125.34	265.77	49,868.80
87	09/30/2020	391.11	124.67	266.44	49,602.36
88	10/30/2020	391.11	124.01	267.10	49,335.26
89	11/30/2020	391.11	123.34	267.77	49,067.49
90	12/30/2020	391.11	122.67	268.44	48,799.05
2020 Totals		4,693.32	1,515.85	3,177.47	
91	01/30/2021	391.11	122.00	269.11	48,529.94
92	02/28/2021	391.11	121.32	269.79	48,260.15
93	03/30/2021	391.11	120.65	270.46	47,989.69
94	04/30/2021	391.11	119.97	271.14	47,718.55
95	05/30/2021	391.11	119.30	271.81	47,446.74
96	06/30/2021	391.11	118.62	272.49	47,174.25
97	07/30/2021	391.11	117.94	273.17	46,901.08
98	08/30/2021	391.11	117.25	273.86	46,627.22
99	09/30/2021	391.11	116.57	274.54	46,352.68
100	10/30/2021	391.11	115.88	275.23	46,077.45
101	11/30/2021	391.11	115.19	275.92	45,801.53
102	12/30/2021	391.11	114.50	276.61	45,524.92
2021 Totals		4,693.32	1,419.19	3,274.13	
103	01/30/2022	391.11	113.81	277.30	45,247.62
104	02/28/2022	391.11	113.12	277.99	44,969.63
105	03/30/2022	391.11	112.42	278.69	44,690.94
106	04/30/2022	391.11	111.73	279.38	44,411.56
107	05/30/2022	391.11	111.03	280.08	44,131.48
108	06/30/2022	391.11	110.33	280.78	43,850.70
109	07/30/2022	391.11	109.63	281.48	43,569.22
110	08/30/2022	391.11	108.92	282.19	43,287.03
111	09/30/2022	391.11	108.22	282.89	43,004.14
112	10/30/2022	391.11	107.51	283.60	42,720.54
113	11/30/2022	391.11	106.80	284.31	42,436.23
114	12/30/2022	391.11	106.09	285.02	42,151.21

## Community of Crapaud Water Utility Corporation

Date	Payment	Interest	Principal	Balance
2022 Totals	4,693.32	1,319.61	3,373.71	
115 01/30/2023	391.11	105.38	285.73	41,865.48
116 02/28/2023	391.11	104.66	286.45	41,579.03
117 03/30/2023	391.11	103.95	287.16	41,291.87
118 04/30/2023	391.11	103.23	287.88	41,003.99
119 05/30/2023	391.11	102.51	288.60	40,715.39
120 06/30/2023	391.11	101.79	289.32	40,426.07
121 07/30/2023	391.11	101.07	290.04	40,136.03
122 08/30/2023	391.11	100.34	290.77	39,845.26
123 09/30/2023	391.11	99.61	291.50	39,553.76
124 10/30/2023	391.11	98.88	292.23	39,261.53
125 11/30/2023	391.11	98.15	292.96	38,968.57
126 12/30/2023	391.11	97.42	293.69	38,674.88
2023 Totals	4,693.32	1,216.99	3,476.33	
127 01/30/2024	391.11	96.69	294.42	38,380.46
128 02/29/2024	391.11	95.95	295.16	38,085.30
129 03/30/2024	391.11	95.21	295.90	37,789.40
130 04/30/2024	391.11	94.47	296.64	37,492.76
131 05/30/2024	391.11	93.73	297.38	37,195.38
132 06/30/2024	391.11	92.99	298.12	36,897.26
133 07/30/2024	391.11	92.24	298.87	36,598.39
134 08/30/2024	391.11	91.50	299.61	36,298.78
135 09/30/2024	391.11	90.75	300.36	35,998.42
136 10/30/2024	391.11	90.00	301.11	35,697.31
137 11/30/2024	391.11	89.24	301.87	35,395.44
138 12/30/2024	391.11	88.49	302.62	35,092.82
2024 Totals	4,693.32	1,111.26	3,582.06	
139 01/30/2025	391.11	87.73	303.38	34,789.44
140 02/28/2025	391.11	86.97	304.14	34,485.30
141 03/30/2025	391.11	86.21	304.90	34,180.40
142 04/30/2025	391.11	85.45	305.66	33,874.74
143 05/30/2025	391.11	84.69	306.42	33,568.32
144 06/30/2025	391.11	83.92	307.19	33,261.13
145 07/30/2025	391.11	83.15	307.96	32,953.17
146 08/30/2025	391.11	82.38	308.73	32,644.44
147 09/30/2025	391.11	81.61	309.50	32,334.94
148 10/30/2025	391.11	80.84	310.27	32,024.67
149 11/30/2025	391.11	80.06	311.05	31,713.62
150 12/30/2025	391.11	79.28	311.83	31,401.79
2025 Totals	4,693.32	1,002.29	3,691.03	
151 01/30/2026	391.11	78.50	312.61	31,089.18
152 02/28/2026	391.11	77.72	313.39	30,775.79
153 03/30/2026	391.11	76.94	314.17	30,461.62
154 04/30/2026	391.11	76.15	314.96	30,146.66
155 05/30/2026	391.11	75.37	315.74	29,830.92

## Community of Crapaud Water Utility Corporation

	Date	Payment	Interest	Principal	Balance
156	06/30/2026	391.11	74.58	316.53	29,514.39
157	07/30/2026	391.11	73.79	317.32	29,197.07
158	08/30/2026	391.11	72.99	318.12	28,878.95
159	09/30/2026	391.11	72.20	318.91	28,560.04
160	10/30/2026	391.11	71.40	319.71	28,240.33
161	11/30/2026	391.11	70.60	320.51	27,919.82
162	12/30/2026	391.11	69.80	321.31	27,598.51
2026 Totals		4,693.32	890.04	3,803.28	
163	01/30/2027	391.11	69.00	322.11	27,276.40
164	02/28/2027	391.11	68.19	322.92	26,953.48
165	03/30/2027	391.11	67.38	323.73	26,629.75
166	04/30/2027	391.11	66.57	324.54	26,305.21
167	05/30/2027	391.11	65.76	325.35	25,979.86
168	06/30/2027	391.11	64.95	326.16	25,653.70
169	07/30/2027	391.11	64.13	326.98	25,326.72
170	08/30/2027	391.11	63.32	327.79	24,998.93
171	09/30/2027	391.11	62.50	328.61	24,670.32
172	10/30/2027	391.11	61.68	329.43	24,340.89
173	11/30/2027	391.11	60.85	330.26	24,010.63
174	12/30/2027	391.11	60.03	331.08	23,679.55
2027 Totals		4,693.32	774.36	3,918.96	
175	01/30/2028	391.11	59.20	331.91	23,347.64
176	02/29/2028	391.11	58.37	332.74	23,014.90
177	03/30/2028	391.11	57.54	333.57	22,681.33
178	04/30/2028	391.11	56.70	334.41	22,346.92
179	05/30/2028	391.11	55.87	335.24	22,011.68
180	06/30/2028	391.11	55.03	336.08	21,675.60
181	07/30/2028	391.11	54.19	336.92	21,338.68
182	08/30/2028	391.11	53.35	337.76	21,000.92
183	09/30/2028	391.11	52.50	338.61	20,662.31
184	10/30/2028	391.11	51.66	339.45	20,322.86
185	11/30/2028	391.11	50.81	340.30	19,982.56
186	12/30/2028	391.11	49.96	341.15	19,641.41
2028 Totals		4,693.32	655.18	4,038.14	
187	01/30/2029	391.11	49.10	342.01	19,299.40
188	02/28/2029	391.11	48.25	342.86	18,956.54
189	03/30/2029	391.11	47.39	343.72	18,612.82
190	04/30/2029	391.11	46.53	344.58	18,268.24
191	05/30/2029	391.11	45.67	345.44	17,922.80
192	06/30/2029	391.11	44.81	346.30	17,576.50
193	07/30/2029	391.11	43.94	347.17	17,229.33
194	08/30/2029	391.11	43.07	348.04	16,881.29
195	09/30/2029	391.11	42.20	348.91	16,532.38
196	10/30/2029	391.11	41.33	349.78	16,182.60
197	11/30/2029	391.11	40.46	350.65	15,831.95
198	12/30/2029	391.11	39.58	351.53	15,480.42

## Community of Crapaud Water Utility Corporation

	Date	Payment	Interest	Principal	Balance
2029 Totals		4,693.32	532.33	4,160.99	
199	01/30/2030	391.11	38.70	352.41	15,128.01
200	02/28/2030	391.11	37.82	353.29	14,774.72
201	03/30/2030	391.11	36.94	354.17	14,420.55
202	04/30/2030	391.11	36.05	355.06	14,065.49
203	05/30/2030	391.11	35.16	355.95	13,709.54
204	06/30/2030	391.11	34.27	356.84	13,352.70
205	07/30/2030	391.11	33.38	357.73	12,994.97
206	08/30/2030	391.11	32.49	358.62	12,636.35
207	09/30/2030	391.11	31.59	359.52	12,276.83
208	10/30/2030	391.11	30.69	360.42	11,916.41
209	11/30/2030	391.11	29.79	361.32	11,555.09
210	12/30/2030	391.11	28.89	362.22	11,192.87
2030 Totals		4,693.32	405.77	4,287.55	
211	01/30/2031	391.11	27.98	363.13	10,829.74
212	02/28/2031	391.11	27.07	364.04	10,465.70
213	03/30/2031	391.11	26.16	364.95	10,100.75
214	04/30/2031	391.11	25.25	365.86	9,734.89
215	05/30/2031	391.11	24.34	366.77	9,368.12
216	06/30/2031	391.11	23.42	367.69	9,000.43
217	07/30/2031	391.11	22.50	368.61	8,631.82
218	08/30/2031	391.11	21.58	369.53	8,262.29
219	09/30/2031	391.11	20.66	370.45	7,891.84
220	10/30/2031	391.11	19.73	371.38	7,520.46
221	11/30/2031	391.11	18.80	372.31	7,148.15
222	12/30/2031	391.11	17.87	373.24	6,774.91
2031 Totals		4,693.32	275.36	4,417.96	
223	01/30/2032	391.11	16.94	374.17	6,400.74
224	02/29/2032	391.11	16.00	375.11	6,025.63
225	03/30/2032	391.11	15.06	376.05	5,649.58
226	04/30/2032	391.11	14.12	376.99	5,272.59
227	05/30/2032	391.11	13.18	377.93	4,894.66
228	06/30/2032	391.11	12.24	378.87	4,515.79
229	07/30/2032	391.11	11.29	379.82	4,135.97
230	08/30/2032	391.11	10.34	380.77	3,755.20
231	09/30/2032	391.11	9.39	381.72	3,373.48
232	10/30/2032	391.11	8.43	382.68	2,990.80
233	11/30/2032	391.11	7.48	383.63	2,607.17
234	12/30/2032	391.11	6.52	384.59	2,222.58
2032 Totals		4,693.32	140.99	4,552.33	
235	01/30/2033	391.11	5.56	385.55	1,837.03
236	02/28/2033	391.11	4.59	386.52	1,450.51
237	03/30/2033	391.11	3.63	387.48	1,063.03
238	04/30/2033	391.11	2.66	388.45	674.58
239	05/31/2033	676.27	1.69	674.58	0.00

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Community of Crapaud Water Utility Corporation

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Date	Payment	Interest	Principal	Balance
2033 Totals	2,240.71	18.13	2,222.58	
Grand Totals	93,760.45	23,360.45	70,400.00	

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Crapaud Community Council **ANNUAL MEETING**  
**Monday, March 22, 2010**  
7:30 pm – Crapaud Community Hall

Present: Chair, Trevor Bridges Administrator — Kathy Nicholson  
Neila Auld – Vice chair  
Mike Connolly  
Della Ferguson  
Joanne Harvey

Guests: Peter Murray, Grant Thornton  
Darrell Fisher, ADI Ltd.

Residents – approximately 15

**Call to Order:**

Chair, Trevor called the meeting to order and welcomed everyone.

**Approval of Agenda:**

*Moved by Trevor, seconded by Arnold Stewart to adopt agenda as presented.*

**Minutes of Last Meeting:**

The minutes of the last annual meeting were read and copies circulated to residents. *Moved by Kathy, seconded by Joanne to adopt the minutes as read and presented. Motion carried.*

**Financial Statements:**

The Chair introduced Peter Murray of Grant Thornton who provided a detailed overview of the financial statements for 2009 and responded to questions from residents. Council reported a surplus of \$3,644. for General Government, a surplus of \$7,838. for Sewer Utility and a deficit of \$586. for Water Utility. *Moved by Trevor, seconded by Jennifer Brown that the 2009 Financial Statements be adopted as presented. Motion carried.* Chair Trevor thanked Peter for his assistance in presenting the financial statements.

**2010 Budget:**

Neila Auld presented the 2010 Budget which was circulated to residents and reviewed the details of accounts. *Moved by Neila, seconded by Joanne to approve the 2010 Budget as presented. Motion carried.* The budget included a black fly program and concern was expressed that Council ensure that products used are safe to the environment.

**Report from Chair:**

The Chair's Report was presented by Trevor Bridges.

2009 was a busy year for the community of Crapaud. We had elections in November and we are very fortunate to have elected a knowledgeable, hardworking and dedicated council. For the first time since I have been on council we have a full council of five. This can only help the community move forward especially after the lagoon project is completed later this fall.

It is with council's deepest sadness that we mention our former Chair of Council, Lea Wilson. Our sincere sympathy and thoughts are with Donna and family members. Lea was chair for about a year and did a great job helping to lead this community. His knowledge of the area and work ethic will be missed. We appreciate Lea's commitment and the work he did for Council and the community.

Our largest undertaking has been the Sewer Wastewater Upgrade Project and we're all happy to report that it is finally rolling. The first phase of three phases is nearing completion and the last two phases should be awarded in the near future. Neila will be reporting shortly in more detail on the project. We're looking forward to having the project completed by the end of 2010.

#11  
see next page →



Our other large project is the well upgrades for the Water Utility. They too are moving ahead as scheduled. Neila will also have more details on this project in her report.

Council was busy in November and December with plans to participate in a number of activities and events such as the Remembrance service at the Memorial and our Tree Lighting ceremony at the Hall and the Lights contest, but you'll be hearing more on these activities when the other members of council give their committee reports.

Council received federal and provincial funding last summer to assist with hiring employees to do maintenance, gardening and grass cutting, and we have applied for this funding again for the 2009 summer. This past summer we did not get the same funding as we did in the past. One of our summer workers was only half funded with the community picking up the rest of his salary. We hope that this year we will get back to having three funded positions as there is a lot of this work completed.

I want to convey on behalf of Council thanks to Luann Molyneaux, librarian at Crapaud Public Library, and to the volunteer Library Committee members, who all play a major role in the success of the library. This is a place we can all be proud of and we hope you get a chance to use this facility. Keep up the good work Luann.

Again, thank you for coming out and supporting your community, and if anyone ever has any concerns, please don't hesitate to contact us or call the office.

## **COMMITTEE REPORTS:**

### **Water and Sewer Utilities Report**

The Water and Sewer Utilities Report was presented by Neila Auld.

#### **1. Water Utility - 2009**

I am pleased to report that the water utility in Sherwood Forest is moving forward positively. There have been no major problems incurred for the year.

Council received approval of funding from Building Canada Fund for the \$100,000 well project for Crapaud Water Utility and the Utility's share of that cost is \$33,333. Tenders were sent out through ADI to drill a new second well in Sherwood Forest, and Moore Well Drilling was the winning contractor. There will be an additional 20 feet of casing on the previous well (observation) and the new production well. User rates, decided by IRAC, should increase from \$190 to approximately \$280-\$300 due to the new well, well house, piping, etc.

In November, the first phase of the project to provide a new well was a tender awarded to Moore Well Drilling Ltd. At a cost of \$15,245.34 and consulting fees paid to date was \$7,723.83. This part of the project was completed and no complications arose.

The next phase is scheduled to be tendered in late March and this means the work to be done this spring will include the upgrade of the existing well, a new well house complete with storage and chlorination, and piping to direct each water supply through the new well house and into the existing supply network.

The new well has been sized for future flows of 80lgpm while the current flow is 50 lgpm. The system will not be extracting any additional water; it will just be meeting the existing demand more efficiently and will allow for any future growth.

While based on requirements by the Island Regulatory and Appeals Commission, we anticipate the new water user rate for the household units may increase from \$190 per year to approximately \$280 - \$300 due to the upgrades. This is based on the cost estimate for the entire project of \$100,000.

#11

Crapaud Community Council  
**Minutes**  
**Tuesday, November 17, 2009**  
 7:45 p.m.  
 Crapaud Village Office

---

Present: Chair, Trevor Bridges  
 Neila Auld  
 Della Ferguson  
 Joanne Harvey  
 Mike Connolly

**Call to Order:**

Chair Trevor Bridges called meeting to order and welcomed council members to a new term of office.

**Approval of Agenda:**

*Moved by Joanne, seconded by Mike that Agenda be approved as presented with addition of Council Portfolios to Other. Motion carried.*

**Oath of Office:**

Officers sworn - Councillors were sworn with Oath of Office by Administrator  
 Vice-chair - Neila Auld agreed to continue as Vice-chair.

Code of Conduct - Councillors reviewed draft 'Code of Conduct'.  
*Moved by Neila, seconded by Della, to accept Code of Conduct as presented. Motion carried.*

Orientation - Councillors were advised of Municipal Orientation event scheduled for Saturday, November 28<sup>th</sup> at Kinkora Kanata Centre.

**Minutes of Last Meeting:**

Moved by Neila, seconded by Joanne, that the Minutes be approved as read.

**Business Arising:**

Tender for Water Utility New Well Field -

*Moved by Neila, seconded by Della, that Council accept and approve the tender bid from Moore's Well Drilling for \$13,366.50 the Well Upgrade project. Motion carried.*  
 Trevor will contact Holly to advise.

Office Keys - Lea Wilson returned his Council Office key.

**Committee Reports:**

Sewer/Water Utilities-

- Administrator to contact Lowell Oakes to get an update on the Technician's approved level, request any outstanding invoices and request testing schedule.
- Trevor reported on his meeting with Holly DesRoche, ADI and Moore's Plumbing that took place last week. They met to survey site for placement of well and test well.
- Administrator to advise Water Utility customers in January or February of the upcoming increase in rate due to well upgrade project.

*- Moved by Joanne, seconded by Mike, to request from ADI a contract outlining their services rendered for both the Well Upgrade Project and the Lagoon Upgrade Project. Motion carried.*

- Council to forward letter to Gary Stewart to request any information about a covered manhole and petroleum leakage adjacent to his property.

#11

Crapaud Community Council  
**Minutes**  
**Friday, April 10, 2009**  
6:30 p.m. - Crapaud Village Office

---

Present: Chair, Lea Wilson  
Neila Auld  
Trevor Bridges  
Joanne Harvey

Guest: Lowell Oakes

**Call to Order:**

Chair Lea called meeting to order and welcomed Lowell.

Water Utility:

Council welcomed Lowell who provided an update on the service he provides to the Water utility. Lowell reported that they are getting along well with the chlorination system and will be testing again soon and will check out the line end by Gary Stewart's. Lowell indicated that Council would be making a good move to have a new well provided. Council thanked Lowell for attending.

**Minutes of Last Meeting:**

The minutes of March 12 and March 20 were read. Moved by Trevor, seconded by Joanne that minutes be approved as read. *Motion carried.*

**Business:**

Build Canada Fund -

Council agreed that they would apply for funding to assist with a new well and building for the Water utility. ***Moved by Trevor, seconded by Joanne, that Council make application to the Build Canada Fund for the funding of the Crapaud Water Utility System Upgrades for the amount of \$100,000. The Council understands and commits that it will be responsible for its designated share of the total eligible costs of the project, and will assume responsibility for any and all operating and maintenance costs resulting from the project. Motion carried.***

FPEIM Annual Meeting -

Joanne and Trevor will plan to attend the FPEIM Annual Meeting.

**Next Meeting:**

Council will hold their next meeting on Tuesday, April 14<sup>th</sup> at 7:00 p.m.

**Adjournment:**

Adjournment was moved by Trevor.

Chair: \_\_\_\_\_

Administrator: \_\_\_\_\_

#11

**RESOLUTION BY  
COMMUNITY OF CRAPAUD**

Date: November 17, 2009

"It is moved by Neila Auld  
and seconded by Della Ferguson  
that the Community of Crapaud  
award Moore Well Drilling Inc., the lowest bid, for  
the Sherwood Forest well drilling project.

**Motion passed.**

\_\_\_\_\_  
Signed by Chair, Trevor Bridges

\_\_\_\_\_  
Signed by Administrator, Kathy Nicholson

(February 28, 2012 Minutes)

**Well Upgrade Project:**

***It was moved by Colin and seconded by Della that the Water Utility proceed with the Build Canada Fund Sherwood Forest well upgrade project, with plans for completion of the project to be the spring of 2012. Motion carried.***

**STREET LIGHTS:**

Colin will request that a street light by Grace William's property would be repaired as the light continues to go on and off.

**New Business**

**Council's 2012 Objectives:**

Lyndon requested input from Council members on the 2012 Objectives that the Chair's Report would include at the upcoming annual meeting. Council reviewed the objectives and agreed to:

- Finalizing the lagoon project regarding the disposal of sludge
- Upgrading the Sherwood Forest well, including a new pump house
- Making repairs to the Professional Building (new roof, windows, flooring, paint, walkway)
- New playground equipment to Sherwood Forest Park
- Repairs to the Crapaud Village Park on Old Post Road
- Repairs to the roadway of Sherwood Forest Drive

**Correspondence**

*Atlantic Bug Busters Inc. – Black Fly Program Contract for 2012:*

The review of the contract renewal is to be put on the Agenda for the Annual Meeting on March 5<sup>th</sup>. Council agreed the contract cost would be included in the proposed Budget for 2012.

*Crapaud Exhibition – Request to meet regarding access from Sherwood Forest Drive:*

Colin will contact Elmer MacDonald to arrange a meeting with the Crapaud Exhibition to review their request.

*Crapaud Exhibition – Request to renew lease of land for parking use:*

***It was moved by Joanne and seconded by Della that Council renew the lease for land with Crapaud Exhibition. Motion carried.***

*St. John's Anglican Church – Eastlink Telecommunications Tower:*

***It was moved by Joanne and seconded by Della that Council submit a letter to Eastlink expressing concern about the location of a telecommunications tower located in close proximity to Englewood School. Motion carried.***

*St. John's Anglican Church – Request for summer help at church:*

Council agreed that if the summer schedule had openings, requests could be reviewed at that time. Della will forward a response to the Church.



RECEIVED

APR 30 2013

The Island Regulatory  
and Appeals Commission

Charlottetown  
Prince Edward Island

## ANNUAL REPORT

- OF -

The Community of Crapaud

FOR THE YEAR ENDED

DECEMBER 31, 2012

Information on this Form is collected pursuant to the *Water & Sewerage Act* and will be used by the Commission in the administration of the said *Act*. For additional information, contact the Commission at 902-892-3501 or by email at [info@irac.pe.ca](mailto:info@irac.pe.ca).

MUNICIPALITY OF *The Community of Crapaud*

**REPORT TO THE ISLAND REGULATORY AND APPEALS COMMISSION**

**OF PRINCE EDWARD ISLAND**

**FOR THE YEAR ENDED DECEMBER 31, 2012**

**GENERAL INSTRUCTIONS**

- All questions and financial statements which form part of this report must be completed. Explanations must be provided if information is not given.
- Each municipality/utility should make its report out in duplicate, keeping one copy for reference purposes in case correspondence with regard to this report becomes necessary.

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- A copy of the municipality's annual audited financial statement for the last fiscal period should accompany this report.

- This report must be completed and mailed in order to arrive at the Commission not later than the 31st of March.



**MUNICIPALITY OF The Community of Crapaud**  
**REPORT TO THE ISLAND REGULATORY AND APPEALS COMMISSION**  
**OF PRINCE EDWARD ISLAND**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

***Schedule 1***

**UTILITY INFORMATION**

Chairman of Sewer and/or Water Committee: Sewer - Tim Tompkins  
Water - Colin Dawson


Town/Community Administrator: Ann Tompkins

Office Tel Number: 902-658-2558 Office Fax Number: 902-658-2558

Office Address: 20424 Trans Canada Highway  
PO Box 30, Crapaud, PE C0A 1J0

Office Hours: Tues 9-3, Wed 12:30-7:30 Email: crapaudadmin@pei.aibn.com  
anntompkins@eastlink.ca

Name of Person Making this Report: Ann Tompkins



***Schedule 2***

**MODIFICATIONS AND EXTENSIONS**

Briefly outline all modifications and extensions carried out during the year including number of feet of sewer line and water mains laid (excluding service connections).

During 2012 there were upgrades completed to the Sherwood Forest Well site.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

***Schedule 3***

**CUSTOMERS**

	Sewer	Water
Number of Customers	<u>133</u>	<u>27.00</u>
Number of Proportionate Units Billed	<u>231</u>	<u>65</u>
Number of Metered Customers	_____	_____
Number of Feet on Which Frontage Rates are Charged	_____	_____

**Schedule 4 - Sewer****MUNICIPALITY OF The Community of Crapaud****STATEMENT OF REVENUE AND EXPENDITURES - SEWER  
YEAR ENDED DECEMBER 31, 2012****Operating**

## Revenues

521	Flat Rate Revenues	\$76,812	
522	Measured Revenues		
523	Revenues from Public Authorities		
525	Interdepartmental Revenues		
530	Frontage Rates		
531	Sale of Sludge		
532	Delayed Payment Charges		
534	Rents from Sewer Property		
536	Other Sewer Revenues	<u>2,638</u>	<u>\$79,450</u>

## Operating Expenses

700	Salaries and Wages - Operational Employees		
705	Materials and Supplies		
710	Repairs and Maintenance	12,341	
715	Rentals		
720	Power or Electricity	9,082	
725	Chemicals	<u></u>	<u>21,423</u>

## General Expenses

750	Salaries and Wages - Administrative Employees	10,692	
755	Employee Pensions and Benefits		
760	Office Supplies and Other Office Expenses		
761	Interest and Bank Service Charges	187	
765	Contractual Services	696	
770	Transportation Expenses		
775	Insurance		
780	Amortization - Rate Case Expense		
785	Regulatory Commission Fees	717	
790	Miscellaneous Expenses	339	
795	Bad Debt Expense	<u></u>	<u>12,631</u>

## Operating Income (Loss)

**Non-Operating Income and Expenses**

902	Small Tools Written Off During the Year		
903	Depreciation Expenses - Schedule 9A	\$7,314	
904	Interest on Long-Term Debt	<u>\$20,053</u>	<u>27,367</u>

## Other Income (See Guide)

0

## Net Income (Loss)

\$18,029

## Surplus (Deficit) January 1

\$128,413

## Surplus (Deficit) December 31

\$146,442

**Schedule 4 - Water**MUNICIPALITY OF The Community of Crapaud**STATEMENT OF REVENUE AND EXPENDITURES - WATER  
YEAR ENDED DECEMBER 31, 2012****Operating**

## Revenues

460	Unmetered Water Revenues	\$9,846	
461	Metered Water Revenues		
462	Fire Protection Revenues		
464	Other Sales to Public Authorities		
465	Sales to Irrigation Customers		
470	Delayed Payment Charges		
471	Miscellaneous Service Revenues		
474	Other Water Revenues	399	\$10,245

## Operating Expenses

600	Salaries and Wages - Operational Employees		
605	Materials and Supplies		
610	Repairs and Maintenance	7,324	
615	Rentals		
620	Power or Electricity	1,697	
625	Chemicals		
630	Water Testing and Analysis		9,021

## General Expenses

650	Salaries and Wages - Administrative Employees	4,582	
655	Employee Pensions and Benefits		
660	Office Supplies and Other Office Expenses		
661	Interest and Bank Service Charges	162	
665	Contractual Services		
670	Transportation Expenses		
675	Insurance		
680	Amortization - Rate Case Expense		
685	Regulatory Commission Fees		
690	Miscellaneous Expenses		
695	Bad Debt Expense		4,744

## Operating Income (Loss)

**Non-Operating Income and Expenses**

802	Small Tools Written Off During the Year		
803	Depreciation Expenses - Schedule 9A	\$2,145	
804	Interest on Long-Term Debt	\$571	2,716

## Other Income (See Guide)

0

## Net Income (Loss)

-\$6,236

## Surplus (Deficit) January 1

\$16,985

## Surplus (Deficit) December 31

\$10,749

**ACCOUNTS RECEIVABLE DATA**  
**YEAR ENDED DECEMBER 31, 2012**

Balance outstanding - beginning of year	\$	11,079.16
Add: Item 5(b) customer charges billed for current year		<u>86,658.00</u>
	Subtotal	97,737.16
Subtract: Customer revenue received in current year		<u>74,487.52</u>
Balance outstanding - end of year	\$	<u>23,249.64</u>

**Schedule 7**MUNICIPALITY OF The Community of Crapaud**SEWER AND/OR WATER REVENUE FUND  
BALANCE SHEET  
YEAR ENDED DECEMBER 31, 2012****ASSETS**

Cash		72,502
Investments (temporary)		
Customer accounts receivable - arrears, Schedule 6	\$ 23,250	
Less: Allowance for uncollectable accounts		23,250
Other accounts receivable		29,988
Due from other funds (specify)	General fund	-
	Capital fund	85,644
Plant materials and supplies		
Prepaid expenses		1,511
Deferred charges		
Other assets (specify)		
		<u>212,895</u>

**LIABILITIES AND SURPLUS**

Bank loans and overdrafts		\$
Accounts payable		9,240
Accrued liabilities		
Due to other funds (specify)	General	46,464
Other liabilities		
	Subtotal	<u>55,704</u>
Surplus (Deficit)		<u>157,191</u>
		<u>212,895</u>

**Schedule 8**MUNICIPALITY OF The Community of Crapaud**SEWER AND/OR WATER CAPITAL AND LOAN FUND  
BALANCE SHEET****YEAR ENDED DECEMBER 31, 2012****ASSETS**

Cash		\$	-
Due from other funds (specify)	Water and Sewer Fund		
Other (specify)	Receivables		1,121
	Prepays		-
	Subtotal		<u>1,121</u>
<hr/>			
Sewer system - undepreciated cost - Schedule 9A			1,845,643
Water system - undepreciated cost - Schedule 9A			239,073
	Subtotal		<u>2,084,716</u>
			<u>2,085,836</u>

**LIABILITIES AND CONTRIBUTIONS IN AID OF CONSTRUCTION**

Long-term debt - Schedule 10			544,886
Bank loans			-
Accounts payable			56,774
Due to other funds (specify)	Water and Sewar Fund		85,644
	Subtotal		<u>687,304</u>
Sewer system - contributions in aid of construction - Schedule 9B			1,316,199
Water system - contributions in aid of construction - Schedule 9B			82,333
	Subtotal		<u>1,398,532</u>
			<u>2,085,836</u>

0

## Schedule 9A - Sewer

Municipality of The community of Crapaud

Sewer and/or Water Capital and Loan Fund

Analysis of Sewer System

Schedule of Depreciation

Year Ended December 31, 2012

	1	2	3	4	5	6	7	8	9	10
				(1 + 2 - 3)		(4 x 5)			(6 + 7 - 8)	(4 - 9)
	Cost			Cost	Depreciation		Depreciation	Deductions	Depreciation	Undepreciated
	January 1	Additions	Deductions	December 31	Rate	Depreciation	Reserve	to	Reserve	Cost
	January 1	Additions	Deductions	December 31	Rate	Depreciation	January 1	Reserve	December 31	December 31
<u>Collection Plant</u>	%									
353 Land and Land Rights	\$	\$	\$	\$		\$	\$	\$	\$	\$
354 Structures and Improvements										
360 Collection Sewers, Force, Gravity and Special	2,011,136	-		2,011,136	1	24,133	144,054		168,187	1,842,950
389 Other Miscellaneous Equipment										
Other (Specify)										
<u>System Pumping Plant</u>										
353 Land and Land Rights	2,693			2,693						2,693
354 Structures and Improvements										
371 Pumping Equipment										
389 Other Miscellaneous Equipment										
Other (Specify)										
<u>Treatment and Disposal Plant</u>										
380 Treatment and Disposal Equipment	12,881			12,881	5		12,881		12,881	
381 Plant Sewers										
382 Outfall Sewer Lines										
389 Other Miscellaneous Equipment										
Other (Specify)										
<u>General Plant</u>										
390 Office Furniture and Equipment										
391 Transportation Equipment										
392 Stores Equipment										
393 Tools, Shop and Garage Equipment										
Other (Specify)										
<b>Totals</b>	<b>2,026,710</b>	<b>-</b>	<b>-</b>	<b>2,026,710</b>	<b>6</b>	<b>24,133</b>	<b>156,935</b>	<b>-</b>	<b>181,068</b>	<b>1,845,643</b>

Less: Amortization - Contributions in Aid of Construction

(Taken from Column 6 of Schedule 9B - Sewer)

16,819

Net Depreciation

Line 903

7,314

# Schedule 9B - Sewer

Municipality of The Community of Crapaud

**Sewer and/or Water Capital and Loan Fund**  
**Analysis of Sewer System**  
**Contributions in Aid of Construction**  
**Year Ended December 31, 2012**

	1	2	3	4	5	6	7	8	9	10
				(1 + 2 - 3)		(4 x 5)			(6 + 7 - 8)	(4 - 9)
	Contributions			Contributions	Amortization		Amortization	Deductions	Amortization	Net
	January 1	Additions	Deductions	December 31	Rate	Amortization	Reserve	to	Reserve	Contributions
	January 1	Additions	Deductions	December 31	Rate	Amortization	January 1	Reserve	December 31	December 31
<b>Collection Plant</b>										
					%					
353 Land and Land Rights	\$	\$	\$	\$		\$	\$	\$	\$	\$
354 Structures and Improvements										
360 Collection Sewers, Force, Gravity and Special	1,396,826	4,725	-	1,401,551	1.2	16,819	68,533		85,352	1,316,199
389 Other Miscellaneous Equipment										
Other (Specify)										
<b>System Pumping Plant</b>										
353 Land and Land Rights										
354 Structures and Improvements										
371 Pumping Equipment										
389 Other Miscellaneous Equipment										
Other (Specify)										
<b>Treatment and Disposal Plant</b>										
380 Treatment and Disposal Equipment										
381 Plant Sewers										
382 Outfall Sewer Lines										
389 Other Miscellaneous Equipment										
Other (Specify)										
<b>General Plant</b>										
390 Office Furniture and Equipment										
391 Transportation Equipment										
392 Stores Equipment										
393 Tools, Shop and Garage Equipment										
Other (Specify)										
Totals	1,396,826	4,725	-	1,401,551	1.2	16,819	68,533	-	85,352	1,316,199

Schedule 9A - Sewer



# Schedule 9A - Water

Municipality of Community of Crapaud

**Sewer and/or Water Capital and Loan Fund**  
**Analysis of Water System**  
**Schedule of Depreciation**  
**Year Ended December 31, 2012**

	1	2	3	4	5	6	7	8	9	10
				(1 + 2 - 3)		(4 x 5)			(6 + 7 - 8)	(4 - 9)
	Cost	Additions	Deductions	Cost	Depreciation	Depreciation	Depreciation	Deductions	Depreciation	Undepreciated
	January 1			December 31	Rate		Reserve	to	Reserve	Cost
							January 1	Reserve	December 31	December 31
<u>Source of Supply Plant</u>	%									
303 Land and Land Rights	\$	\$	\$	\$		\$	\$	\$	\$	\$
304 Structures and Improvements	139,163	122,892		262,055	1.20	3,145	19,837	-	22,982	239,073
305 Collecting & Impounding Reservoirs										
307 Wells and Springs										
309 Supply Mains										
Other (Specify)										
<u>Pumping Plant</u>										
303 Land and Land Rights										
304 Structures and Improvements										
311 Pumping Equipment										
Other (Specify)										
<u>Water Treatment Plant</u>										
320 Water Treatment Equipment										
Other										
<u>Transmission and Distribution Plant</u>										
303 Land and Land Rights										
331 Transmission & Distribution Mains										
333 Services										
334 Meters & Meter Installations										
335 Hydrants										
Other (Specify)										
<u>General Plant</u>										
340 Office Furniture and Equipment										
341 Transportation Equipment										
342 Stores Equipment										
343 Tools, Shop and Garage Equipment										
347 Miscellaneous Equipment										
348 Other Tangible Property										
Other (Specify)										
<b>Totals</b>	<b>\$ 139,163</b>	<b>\$ 122,892</b>	<b>\$ -</b>	<b>\$ 262,055</b>	<b>\$ 1.20</b>	<b>\$ 3,145</b>	<b>\$ 19,837</b>	<b>\$ -</b>	<b>\$ 22,982</b>	<b>\$ 239,073</b>

Less: Amortization - Contributions in Aid of Construction  
(Taken from Column 6 of Schedule 9B - Water)

-1,000

Net Depreciation

Line 803

\$

# Schedule 9B - Water

Municipality of Community of Crapaud

**Sewer and/or Water Capital and Loan Fund  
Analysis of Water System  
Contributions in Aid of Construction  
Year Ended December 31, 2012**

	1	2	3	4	5	6	7	8	9	10
				(1 + 2 - 3)		(4 x 5)			(6 + 7 - 8)	(4 - 9)
	Contributions	Additions	Deductions	Contributions	Amortization	Amortization	Amortization	Deductions	Amortization	Net
	January 1			December 31	Rate		Reserve	to	Reserve	Contributions
							January 1	Reserve	December 31	December 31
<u>Source of Supply Plant</u>	%									
303 Land and Land Rights	\$	\$	\$	\$		\$	\$	\$	\$	\$
304 Structures and Improvements	15,313	68,020		83,333	1.20	1,000	-	-	1,000	82,333
305 Collecting & Impounding Reservoirs										
307 Wells and Springs										
309 Supply Mains										
Other (Specify)										
<u>Pumping Plant</u>										
303 Land and Land Rights										
304 Structures and Improvements										
311 Pumping Equipment										
Other (Specify)										
<u>Water Treatment Plant</u>										
320 Water Treatment Equipment										
Other										
<u>Transmission and Distribution Plant</u>										
303 Land and Land Rights										
331 Transmission & Distribution Mains										
333 Services										
334 Meters & Meter Installations										
335 Hydrants										
Other (Specify)										
<u>General Plant</u>										
340 Office Furniture and Equipment										
341 Transportation Equipment										
342 Stores Equipment										
343 Tools, Shop and Garage Equipment										
347 Miscellaneous Equipment										
348 Other Tangible Property										
Other (Specify)										
<b>Totals</b>	<b>\$ 15,313.00</b>	<b>\$ 68,020.00</b>	<b>\$ -</b>	<b>\$ 83,333.00</b>	<b>1.20</b>	<b>\$ 1,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000.00</b>	<b>\$ 82,333.00</b>

MUNICIPALITY The Community of CrapaudSEWER AND/OR WATER CAPITAL AND LOAN FUND  
ANALYSIS OF LONG-TERM DEBT

YEAR ENDED DECEMBER 2012

Description of Each Loan or Debenture Issue	Outstanding January 1	Add New Debt Incurred	Subtotal	Deduct Repayments	Outstanding December 31
<u>Sewer</u>	\$	\$	\$	\$	\$
10% CMHC loan, maturing in 2017, payable in annual installments of \$2,225, including principal and interest.	9,186		9,186	1,308	7,878
5.5% demand loan, maturing in 2011, amortized to 2026, payable in monthly payments of \$447, including principal and interest. As security, the Community Council has provided a borrowing resolution.	53,155		53,155	2,504	50,651
Prime plus 0.25%, non-revolving loan, maturing in 2015, amortized to 2035. \$282,400 bridge financing is payable when wastewater treatment facility upgrades project is completed.	587,131		587,131	157,497	429,634
Prime, bridge financing and is payable when government funding is received, interest paid monthly. As security, the Community Council has provided a borrowing resolution.	-		-		-
Totals	\$ 649,472	\$ -	\$ 649,472	\$ 161,309	\$ 488,163
<u>Water</u>	\$	\$	\$	\$	\$
Prime plus 0.00%, non-revolving loan, maturing in 2013, amortized to 2027. Payable in monthly principal installments of \$391, interest paid monthly. As security, the Community Council has provided a borrowing resolution.					
Totals	-	\$56,723	\$56,723	-	\$56,723



## Consolidated Financial Statements

The Community of Crapaud

December 31, 2012

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## Independent auditor's report

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T (902) 436-9155  
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To the Council of  
The Community of Crapaud

We have audited the accompanying consolidated financial statements of The Community of Crapaud, which comprise the consolidated statement of financial position as at December 31, 2012, the consolidated statements of operations and changes in fund balances, cash flows and changes in net debt for the year then ended, and a summary of significant accounting policies and other explanatory information.

### **Management's responsibility for the consolidated financial statements**

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian generally accepted accounting principles for local governments, as recommended by the Public Sector Accounting Board, 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.

### **Auditor's responsibility**

Our responsibility is to express an opinion on these consolidated 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 consolidated financial statements. The procedures selected depend on the auditor's 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, the auditor considers internal control relevant to the Community's preparation and fair presentation 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 Community'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 consolidated 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 consolidated financial statements present fairly, in all material respects, the financial position of The Community of Crapaud as at December 31, 2012, and its financial performance and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles for local governments, as recommended by the Public Sector Accounting Board.

*Grant Thornton LLP*

March 7, 2013

Summerside, Prince Edward Island

Chartered Accountants

# The Community of Crapaud

## Consolidated statement of operations and changes in fund balances

Year Ended December 31	Budget	2012	2011
Revenue			
General account (Page 15)	\$ 281,706	\$ 284,888	\$ 288,444
Sewerage account (Page 18)	30,757	79,450	30,607
Water account (Page 19)	10,042	10,245	10,073
	<u>322,505</u>	<u>374,583</u>	<u>329,124</u>
Expenses			
General account (Page 15)	312,645	257,808	236,403
Sewerage account (Page 18)	56,902	50,729	35,245
Water account (Page 19)	5,000	11,899	3,978
	<u>374,547</u>	<u>320,436</u>	<u>275,626</u>
Change in fund balances	\$ <u>(52,042)</u>	<b>54,147</b>	53,498
Accumulated surplus, beginning of year		<u>1,595,768</u>	<u>1,542,270</u>
Accumulated surplus, end of year		<b>\$ 1,649,915</b>	<b>\$ 1,595,768</b>
Changes in fund balances			
General (Page 15)		\$ (32,133)	\$ 88,732
Sewerage (Page 18)		18,029	(16,418)
Water (Page 19)		<u>(6,236)</u>	<u>1,047</u>
		<b>(20,340)</b>	73,361
Change in reserve fund		<b>15,047</b>	32,885
Change in investment in tangible capital assets		<u>59,440</u>	<u>(52,748)</u>
Change in fund balances		<b>\$ 54,147</b>	<b>\$ 53,498</b>



# The Community of Crapaud

## Consolidated statement of financial position

December 31	2012	2011
<b>Financial assets</b>		
Cash and cash equivalents		
Unrestricted	\$ 338,303	\$ 359,057
Restricted	189,772	149,989
Receivables	133,421	233,935
	<u>661,496</u>	<u>742,981</u>
<b>Liabilities</b>		
Payables and accruals	90,128	54,339
Deferred revenue (Note 2)	189,772	149,989
Long term debt (Note 3)	707,731	649,473
	<u>987,631</u>	<u>853,801</u>
<b>Net financial debt</b>	<u>(326,135)</u>	<u>(110,820)</u>
<b>Non-financial assets</b>		
Prepaid expenses	16,810	10,320
Tangible capital assets – general (Page 7)	1,375,937	1,050,759
Tangible capital assets – water and sewer (Page 8)	2,084,727	1,989,115
	<u>3,460,664</u>	<u>3,039,874</u>
Contributions in aid of construction (Page 9)	(1,501,424)	(1,343,606)
	<u>1,976,050</u>	<u>1,706,588</u>
<b>Accumulated surplus</b>	<u>\$ 1,649,915</u>	<u>\$ 1,595,768</u>
<b>Municipal position</b>		
Operating fund, accumulated surplus	\$ 437,670	\$ 458,010
Reserve fund (Note 7)	102,046	86,999
Capital fund, investment in tangible capital assets	1,110,199	1,050,759
<b>Accumulated surplus</b>	<u>\$ 1,649,915</u>	<u>\$ 1,595,768</u>
Commitments (Note 9)		
On behalf of the Council		
	Chairperson	Councilor

# The Community of Crapaud

## Consolidated statement of cash flows

Year ended December 31

2012

2011

Increase (decrease) in cash and cash equivalents

### Operating activities

Change in fund balances	\$ 54,147	\$ 53,498
Depreciation and amortization	71,958	61,441
	<u>126,105</u>	<u>114,939</u>
Change in non-cash working capital		
Receivables	100,511	553,856
Prepaid expenses	(6,490)	(2,284)
Trade payables, accrued interest	35,788	(291,321)
Deferred revenue	39,783	131,789
	<u>295,697</u>	<u>506,979</u>

### Financing activities

Proceeds from issuance of long term debt	231,723	214,365
Repayment of long term debt	(173,464)	(456,882)
	<u>58,259</u>	<u>(242,517)</u>

### Capital activities

Purchase of tangible capital assets	(512,054)	(328,605)
Contributed assets	177,127	227,314
	<u>(334,927)</u>	<u>(101,291)</u>

Net increase in cash and cash equivalents 19,029 163,171

Cash and cash equivalents,

Beginning of year	<u>509,046</u>	<u>345,875</u>
End of year	\$ <u>528,075</u>	\$ <u>509,046</u>

# The Community of Crapaud

## Consolidated statement of changes in net financial debt

Year ended December 31	2012	2011
Change in fund balances	\$ 54,147	\$ 53,498
Depreciation and amortization	71,955	61,441
Acquisition of tangible capital assets	(512,054)	(328,605)
Contributed assets	<u>177,127</u>	<u>227,314</u>
	<u>(208,825)</u>	<u>13,648</u>
Acquisition of prepaid expenses	(16,810)	(10,320)
Use of prepaid expenses	<u>10,320</u>	<u>8,036</u>
	<u>(6,490)</u>	<u>(2,284)</u>
Change in net financial debt	(215,315)	11,364
Net financial debt, beginning of year	<u>(110,820)</u>	<u>(122,184)</u>
Net financial debt, end of year	\$ <u>(326,135)</u>	\$ <u>(110,820)</u>

# The Community of Crapaud

## Schedule of tangible capital assets - General

Year ended December 31, 2012

	<u>Land</u>	<u>Buildings</u>	<u>Vehicles</u>	<u>Equipment</u>	<u>Electronic Equipment</u>
<b>Cost</b>					
Opening balance	\$ 576,307	\$ 522,242	\$ 430,000	\$ 134,042	\$ 1,873
Acquisition of tangible capital assets	-	98,053	259,489	31,620	-
Balance, end of year	<u>576,307</u>	<u>620,295</u>	<u>689,489</u>	<u>165,662</u>	<u>1,873</u>
<b>Accumulated amortization</b>					
Opening balance	-	275,452	238,000	98,380	1,873
Annual amortization	-	14,281	37,316	12,387	-
Balance, end of year	-	<u>289,733</u>	<u>275,316</u>	<u>110,767</u>	<u>1,873</u>
<b>Net book value of tangible capital assets</b>	<b>\$ <u>576,307</u></b>	<b>\$ <u>330,562</u></b>	<b>\$ <u>414,173</u></b>	<b>\$ <u>54,895</u></b>	<b>\$ <u>-</u></b>

# The Community of Crapaud

## Schedule of tangible capital assets - Water and Sewer

Year ended December 31, 2012

	<u>Lagoon</u>	<u>Sewerage System</u>	<u>Sewerage Equipment</u>	<u>Water System</u>	<u>Wells &amp; Springs</u>
<b>Cost</b>					
Opening balance	\$ 2,693	\$ 2,011,157	\$ 12,881	\$ 110,037	\$ 29,125
Acquisition of tangible capital assets	-	-	-	-	122,892
Balance, end of year	<u>2,693</u>	<u>2,011,157</u>	<u>12,881</u>	<u>110,037</u>	<u>152,017</u>
<b>Accumulated amortization</b>					
Opening balance	-	144,062	12,881	19,837	-
Annual amortization	-	24,133	-	1,321	1,824
Balance, end of year	<u>-</u>	<u>168,195</u>	<u>12,881</u>	<u>21,158</u>	<u>1,824</u>
<b>Net book value of tangible capital assets</b>	<b>\$ <u>2,693</u></b>	<b>\$ <u>1,842,962</u></b>	<b>\$ <u>-</u></b>	<b>\$ <u>88,879</u></b>	<b>\$ <u>150,193</u></b>

# The Community of Crapaud

## Schedule of contributions in aid of construction

Year ended December 31, 2012

	<u>General</u>	<u>Water</u>	<u>Sewer</u>	<u>To</u> <u>20</u>
<b>Cost</b>				
Opening balance	\$ -	\$ 15,313	\$ 1,396,826	\$ 1,412,1
Contributions received	<u>104,382</u>	<u>68,020</u>	<u>4,725</u>	<u>177,1</u>
Balance, end of year	<u>104,382</u>	<u>83,333</u>	<u>1,401,551</u>	<u>1,589,2</u>
<b>Accumulated amortization</b>				
Opening balance	-	-	68,533	68,5
Annual amortization	<u>1,490</u>	<u>1,000</u>	<u>16,819</u>	<u>19,3</u>
Balance, end of year	<u>1,490</u>	<u>1,000</u>	<u>85,352</u>	<u>87,8</u>
<b>Net book value of contributions in aid of construction</b>	<u>\$ 102,892</u>	<u>\$ 82,333</u>	<u>\$ 1,316,199</u>	<u>\$ 1,501,4</u>

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# The Community of Crapaud

## Notes to the consolidated financial statements

December 31, 2012

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### 1. Summary of significant accounting policies

The consolidated financial statements of The Community of Crapaud are prepared by management in accordance with Canadian generally accepted accounting principles for local governments, as recommended by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants. Significant aspects of the accounting policies adopted by the Community are as follows:

#### **Reporting entity**

The consolidated financial statements reflect the assets, liabilities, revenues, expenses, and changes in fund balances and in financial position of the reporting entity. The reporting entity is comprised of all organizations and committees that are accountable to the Community for administration of their financial affairs and resources, and which are owned or controlled by the Community. Interdepartmental and organizational transactions and balances are eliminated.

#### **Consolidated entities**

The organizations included in the consolidated financial statements are as follows:

Community of Crapaud  
Water and Sewerage Corporation

#### **Basis of accounting**

The basis of accounting followed in the financial statement presentation includes revenues in the period in which the transactions or events occurred that gave rise to the revenues and expenses in the period the goods and services are acquired and a liability is incurred.

#### **Fund accounting**

Funds within the consolidated financial statements consist of the operating, capital and reserve funds for both the general operations and the sewerage and water utility. Transfers between funds are recorded as adjustments to the appropriate fund balance.

#### **Revenue recognition**

The accrual basis of accounting is used for all funds. The accrual basis of accounting recognizes revenues as they are earned and measurable; expenses are recognized as they are incurred and measurable as a result of legal obligation to pay.

The Community follows the deferral method for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

#### **Cash and cash equivalents**

Cash and cash equivalents include cash on hand, balances with banks and short term deposits.

#### **Non-financial assets**

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenue over expenses, provides the consolidated change in net financial assets (net debt) for the year.

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# The Community of Crapaud

## Notes to the consolidated financial statements

December 31, 2012

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### 1. Summary of significant accounting policies (cont'd)

#### Tangible capital assets

Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost of the tangible capital assets is amortized on a straight-line basis over the estimated useful life as follows:

Sewerage system	1.2%
Sewerage equipment	5.0%
Water system	1.2%
Wells and springs	1.2%
Buildings	2.5%
Fire Vehicles	6.67%
Vehicles	20.0%
Electronic Equipment	25.0%
Equipment	10.0%

Full amount of the annual amortization is charged in the year of acquisition. Assets under construction are not amortized until the asset is available for productive use.

Equipment, furniture, software, buildings, and improvements with a cost in excess of \$500 and an estimated useful life of two years or more are capitalized at cost.

All costs associated with placing an asset in service, including freight, installation costs, site preparation costs, alterations, and professional fees are included in the capitalized value.

Interest expense on capital debt incurred during the construction or renovation of an asset are included in the capitalized value. Interest of \$nil, (2011-\$14,846) was capitalized during the period.

#### Contributions in aid of construction

Infrastructure and other program grants and rebates related to tangible capital asset purchases are recorded as contributions in aid of construction on the statement of financial position and are amortized to contributions in aid of construction through amortization using the same method and annual rates as the related assets are depreciated.



# The Community of Crapaud

## Notes to the consolidated financial statements

December 31, 2012

### 2. Deferred revenue 2012 2011

During the year the Community was allocated \$75,000 (2011 – \$150,000) under the New Deal Gas Tax Funding for Incorporated Communities agreement. The Community must use their allocation of the New Deal Gas Tax funds for eligible infrastructure and capacity building projects as outlined in the agreement dated November 30, 2007.

Deferred revenue, beginning of year	\$ 149,989	\$ 18,200
Allocation received during the year	75,000	150,000
Interest earned	-	36
Eligible expenditures incurred	<u>(35,217)</u>	<u>(18,247)</u>
Deferred revenue, end of year	\$ <u>189,772</u>	\$ <u>149,989</u>

Under the Agreement on the Transfer of Federal Gas Tax Revenues through the New Deal for Cities and Communities, the Community has received revenues which are restricted for expenditure on eligible projects. During the year, Nil (2011 - \$18,247) was spent on treatment facility upgrades, \$18,550 (2011 - Nil) on professional centre upgrades, and \$16,667 (2011 - Nil) on the Sherwood Forest well site project.

These funds are held in a separate bank account and are classified as restricted cash on the statement of financial position.

### 3. Long term debt 2012 2011

The Community of Crapaud - General

Prime plus 0.00%, non-revolving loan, maturing in 2013, amortized to 2018. Payable in monthly principal installments of \$2,431, interest paid monthly. As security, the Community Council has provided a borrowing resolution, and a fire truck.

\$ 162,845 \$ -

Crapaud Water Utility

Prime plus 0.00%, non-revolving loan, maturing in 2013, amortized to 2027. Payable in monthly principal installments of \$391, interest paid monthly. As security, the Community Council has provided a borrowing resolution.

56,723 -

Crapaud Sewer Utility

Prime plus 0.25%, non-revolving loan, maturing in 2015, amortized to 2035. Payable in monthly principal installments of \$1,559, interest paid monthly. As security, the Community Council has provided a borrowing resolution.

429,634 587,132

# The Community of Crapaud

## Notes to the consolidated financial statements

December 31, 2012

<b>3. Long term debt (cont'd)</b>	<b><u>2012</u></b>	<b><u>2011</u></b>
10% CMHC loan, maturing in 2017, payable in annual instalments of \$2,225, including principal and interest.	\$ 7,878	\$ 9,186
5.5% demand loan, maturing in 2016, amortized to 2026, payable in monthly payments of \$447, including principal and interest. As security, the Community Council has provided a borrowing resolution.	<u>50,651</u>	<u>53,155</u>
	<b><u>\$ 707,731</u></b>	<b><u>\$ 649,473</u></b>

Prime rate at December 31, 2012 was 3.00% (2011 – 3.00%)

All Bank of Nova Scotia loans are considered due on demand as the loans are secured by demand promissory notes. For these loans, the Community has assumed the bank will not demand payment in the current year. Therefore, based on current repayment amounts, principal repayments for each of the next five years are as follows:

	<u>General</u>	<u>Water</u>	<u>Sewerage</u>	<u>Total</u>
2013	\$ 29,172	\$ 4,692	\$ 22,828	\$ 56,692
2014	29,172	4,692	23,121	56,985
2015	29,172	4,692	23,437	57,301
2016	29,172	4,692	23,778	57,642
2017	<u>29,172</u>	<u>4,692</u>	<u>23,236</u>	<u>57,100</u>
	<b><u>\$ 145,860</u></b>	<b><u>\$ 23,460</u></b>	<b><u>\$ 116,400</u></b>	<b><u>\$ 285,720</u></b>

### 4. Rate regulation

The Community is subject to rate regulation on the sewerage and water utilities provided to residents in Prince Edward Island under the *Island Regulatory Appeals Commission Act*. The purpose of this Act, which is administered by the Island Regulatory and Appeal Commission (IRAC), is to regulate the rate municipalities may charge for sewerage and water utilities provided to residents within Prince Edward Island and to ensure at all times a just and reasonable price for sewerage and water utilities. Changes in sewerage and water utility rates can only be implemented with approval from IRAC. The Community filed a rate application with IRAC in 2012 to request an increase in sewerage rates for customers which was approved and became effective January 1, 2012.

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# The Community of Crapaud

## Notes to the consolidated financial statements

December 31, 2012

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### 5. Government assistance

The Community received grants from the Employment Development Agency totalling \$11,038 (2011 - \$10,781). These grants were to offset wages and related costs during the current and prior years. The Community also received \$177,127 (2011 - \$227,314) in government assistance to aid in the construction and improvement of tangible capital assets.

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### 6. Budget

The budget figures have not been audited and have been included on the financial statements for comparative purposes only.

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7. Reserve fund	<u>2012</u>	<u>2011</u>
<b>Reserve for Fire Department</b>		
Balance, beginning of year	\$ 86,999	\$ 54,114
Allocation (from) to fire reserve	<u>15,047</u>	<u>32,885</u>
Balance, end of year	\$ <u>102,046</u>	\$ <u>86,999</u>

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### 8. Comparative figures

Certain of the figures on the 2011 financial statements have been reclassified to conform to the 2012 financial statement presentation.

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### 9. Commitments

Community plans to begin the following infrastructure project during 2013:

- A) The waste water treatment facility completion is estimated to cost \$200,000.

## The Community of Crapaud

### Schedule of financial activities - General account

Year ended December 31	Budget	2012	2011
Revenue			
Fire dues	\$ 135,500	\$ 135,436	\$ 135,544
Grants			
Equalization	25,756	26,675	28,790
Recreation	1,450	1,400	1,450
Real property taxes	85,400	86,606	85,382
Wages	11,000	11,038	10,781
Other	1,500	1,450	1,500
Interest	2,500	2,043	2,582
Rent	18,600	20,240	22,415
	<u>281,706</u>	<u>284,888</u>	<u>288,444</u>
Expenses	<u>Page</u>		
General government	16	80,200	79,911
Fire protection	16	95,000	104,921
Street lights	17	8,500	8,600
Parks and public property	17	23,800	6,923
Recreation	17	3,000	2,132
Medical and professional centre expenses	17	102,145	55,321
		<u>312,545</u>	<u>257,808</u>
			<u>236,403</u>
Net revenue	<u>(30,939)</u>	<u>27,080</u>	<u>52,041</u>
Financing and transfers			
Expense allocation to sewer and water	17,000	15,274	16,828
Net transfer to reserve fund (Note 7)	(23,500)	(15,047)	(32,885)
Capital debt and tangible asset adjustments	50,000	(59,440)	52,748
	<u>43,500</u>	<u>(59,213)</u>	<u>36,691</u>
Change in fund balance	\$ <u>12,561</u>	(32,133)	88,732
Accumulated surplus, beginning of year		<u>312,612</u>	<u>223,880</u>
Accumulated surplus, end of year		\$ <u>280,479</u>	\$ <u>312,612</u>

# The Community of Crapaud

## Schedule of expenses - General account

Year ended December 31	2012	2011
<b>General government</b>		
Advertising	\$ 2,838	\$ 719
Amortization	3,486	3,038
Bug control	1,780	1,730
Dues	892	653
Fire protection	8,500	8,500
Honorariums	5,500	5,500
Interest and bank charges	(6)	96
Liability insurance	9,780	6,978
Office and postage	2,258	2,349
Professional fees	9,322	8,313
Property taxes	3,525	2,894
Rent	-	2,857
Telephone	1,951	2,845
Travel and meeting	760	302
Wages and wage levies	29,325	35,241
	<u>79,911</u>	<u>82,015</u>
Transfers		
Allocation from Medical and Professional Centre	2,210	2,239
Expenses allocated to Sewerage and Water	(15,274)	(16,828)
	<u>\$ 66,847</u>	<u>\$ 67,426</u>
<b>Fire protection</b>		
Amortization	\$ 50,612	\$ 40,699
Gas and oil	1,918	918
Honorariums	22,500	22,250
Insurance - firemen	286	675
Insurance - trucks	6,610	6,106
Interest and bank charges	35	50
Interest on long term debt	2,936	-
Office and postage	3,572	912
Repairs and maintenance	7,379	6,387
Telephone and radio	5,343	7,168
Training and mileage	3,730	1,824
	<u>104,921</u>	<u>86,989</u>
Transfers		
Allocation from Medical and Professional Centre	15,468	15,670
	<u>\$ 120,389</u>	<u>\$ 102,659</u>

# **The Community of Crapaud**

## **Schedule of expenses - General account**

Year ended December 31	2012	2011
<b>Street lights</b>	\$ <u>8,600</u>	\$ <u>7,458</u>
<b>Parks and public property</b>		
Property taxes	\$ 369	\$ 764
Repairs and improvements	<u>6,554</u>	<u>3,092</u>
	\$ <u>6,923</u>	\$ <u>3,856</u>
<b>Recreation</b>		
Festivity supplies	\$ <u>2,132</u>	\$ <u>2,302</u>
<b>Medical and Professional Centre expenses</b>		
Amortization	\$ 8,993	\$ 9,011
Electricity	10,997	10,009
Garbage collection	2,945	2,475
Heat	9,280	10,537
Insurance	7,879	7,545
Repairs and maintenance	6,633	7,236
Snow removal and grass cutting	3,764	3,770
Taxes and sewerage utility	<u>4,830</u>	<u>3,200</u>
	55,321	53,783
<b>Transfers</b>		
General Government	(2,210)	(2,239)
Fire Protection	<u>(15,467)</u>	<u>(15,670)</u>
	\$ <u>37,644</u>	\$ <u>35,874</u>

# The Community of Crapaud

## Schedule of financial activities - Sewerage account

Year ended December 31	Budget	2012	2011
Revenue			
Flat rate revenue	\$ 29,757	\$ 76,812	\$ 29,457
Interest	<u>1,000</u>	<u>2,638</u>	<u>1,150</u>
	30,757	79,450	30,607
Expenses			
Operating			
Repairs and maintenance	3,200	6,796	1,957
Operator fee	10,000	5,545	2,650
Utilities	<u>9,500</u>	<u>9,082</u>	<u>7,025</u>
	22,700	21,423	11,632
General			
Professional fees	500	696	2,785
Interest and bank service charges	500	187	1,450
Regulatory commission	717	717	717
Miscellaneous	<u>85</u>	<u>339</u>	<u>82</u>
	1,802	1,939	5,034
Other			
Amortization, net	7,400	7,314	7,370
Interest on long term debt	<u>25,000</u>	<u>20,053</u>	<u>11,209</u>
	32,400	27,367	18,579
Total expenses	<u>56,902</u>	<u>50,729</u>	<u>35,245</u>
	(26,145)	28,721	(4,638)
Transfers			
Allocation from general government	<u>(12,000)</u>	<u>(10,692)</u>	<u>(11,780)</u>
Change in fund balance	\$ <u>(38,145)</u>	18,029	(16,418)
Accumulated surplus, beginning of year		128,413	144,831
Accumulated surplus, end of year		\$ <u>146,442</u>	\$ <u>128,413</u>

## The Community of Crapaud

### Schedule of financial activities - Water account

Year ended December 31	Budget	2012	2011
Revenue			
Flat rate revenues	\$ 9,842	\$ 9,846	\$ 9,842
Interest	<u>200</u>	<u>399</u>	<u>231</u>
	<u>10,042</u>	<u>10,245</u>	<u>10,073</u>
Expenses			
Operating			
Repairs and maintenance	1,300	7,324	1,250
Utilities	<u>2,300</u>	<u>1,697</u>	<u>1,371</u>
	3,600	9,021	2,621
General			
Interest and bank service charges	50	162	36
Interest on long term debt	-	571	-
Other			
Amortization, net	<u>1,350</u>	<u>2,145</u>	<u>1,321</u>
Total expenses	<u>5,000</u>	<u>11,899</u>	<u>3,978</u>
	5,042	(1,654)	6,095
Transfers			
Allocation from general government	<u>(5,000)</u>	<u>(4,582)</u>	<u>(5,048)</u>
Change in fund balance	\$ <u>42</u>	(6,236)	1,047
Accumulated surplus, beginning of year		<u>16,985</u>	<u>15,938</u>
Accumulated surplus, end of year		\$ <u>10,749</u>	\$ <u>16,985</u>