



**The Corporation of the Village of Point Edward
Water/Waste Water Treatment Plant Committee
AGENDA**

June 11, 2019, 1:00 p.m.

**Council Chambers, Point Edward Municipal Office
135 Kendall Street, Point Edward Ontario**

| | Pages |
|---|---------|
| 1. Call to Order | |
| 2. Declaration of Pecuniary Interest | |
| 3. Delegation | |
| 4. Circulation of Prior Meeting's Minutes | 1 - 3 |
| 5. Business Arising from Minutes | |
| 1. Municipal water rate comparison | |
| 2. 2020 Construction program | |
| 3. Fencing between Bluewater Bridge property and sewage treatment plant | |
| 4. Correspondence regarding frozen water services in the Village | |
| 6. Council Issues/Correspondence | |
| 7. Health and Safety | |
| 1. Water/Waste Water Treatment Plant Joint Health and Safety Committee (JHSC) Inspection Sheets | 4 - 6 |
| 8. New Business | |
| 1. Water/Waste Water Treatment Plant Monthly Report for May, 2019 | 7 - 9 |
| 2. External Audit Report | 10 - 22 |
| 9. Review of Financial Statements | |

1. Water/Waste Water Monthly Financial Statements for the period ending May 31, 2019

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10. Next Meeting Date

The next meeting of the Water/Waste Water Treatment Plant Committee will be held July 9, 2019 at 1:00 pm.

11. Adjournment



**The Corporation of the Village of Point Edward
Water/Wastewater Treatment Plant Committee
MINUTES**

**May 14, 2019, 1:00 p.m.
Council Chambers, Point Edward Municipal Office
135 Kendall Street, Point Edward Ontario**

Present: Chairperson L. Gordon, Mayor B. Hand, Chief Administrative Officer (CAO) J. Burns, Administrative Assistant J. Capes, Jason Verstraeten

1. Call to Order

The Chair called the meeting to order at 1:04 pm.

2. Declaration of Pecuniary Interest

- None

3. Delegation

- None

4. Circulation of Prior Meeting's Minutes

The Minutes of the meeting of April 9, 2019 were circulated for the Committee's information. The minutes have been approved at a prior Council meeting.

The Committee Meeting Task List was also reviewed.

Item 1,2,3 BF

Item 4 The Operations Manager advised that the trailer can be stored in the Public Works yard, and that it will need to be requested to have access to the yard.

Item 5 to still go out by registered mail.

Item 6 has been started. The MES has obtained a quote from Badger for camera work to be done. If the Village receives the funding then the Village would be inclined to do the work listed in the quote.

5. Business Arising from Minutes

- None

6. Council Issues/Correspondence

- None

7. Health and Safety

THE Joint Health and Safety Committee (JHSC) inspections for the Waste Water Treatment Plant were reviewed by the Committee.

1. Water/Waste Water Treatment Plant Joint Health and Safety Committee (JHSC) Inspection Sheets

Recommendation 1

THAT the JHSC Inspection Sheets for the Waste Water Treatment Plant be received and filed.

Carried

8. New Business

1. Water/Waste Water Treatment Plant Monthly Report for April, 2019

Recommendation 2

THAT the Committee receive and file the Water/Wastewater Treatment Plant Committee Monthly Report.

Carried

9. Review of Financial Statements

1. Water/Waste Water Monthly Financial Statements for the period ending April 30, 2019

Recommendation 3

THAT the financial statements for the Water/Waste Water Department for the period ending April 30, 2019 be received and filed.

Carried

10. Next Meeting Date

The next meeting of the Water/Waste Water Treatment Plant Committee will be held June 11, 2019 at 1:00 pm.

11. Adjournment

The Chair declared the meeting adjourned at 1:51 pm.

Chairperson Larry Gordon

Chief Administrative Officer/Clerk Jim
Burns

VILLAGE OF POINT EDWARD

Blower Building

Joint Health and Safety Committee - Workplace Inspections - Garage Area/Plant/Arena

Site Name: WPCP

Hazard Rank: Class A Hazard -- High Risk

Date: May 7, 2019

Class B Hazard - Medium Risk

Inspectors: K. Zonis + S Archer

Class C Hazard - Low Risk

| Item Number | WORKPLACE VISUAL INSPECTION | Satisfactory | Hazard Rank | Not Applicable | REQUIRES IMMEDIATE ATTENTION | COMMENTS |
|-------------|--|--------------|-------------|----------------|------------------------------|----------|
| 1 | Aisleways and Passageways | | | | | |
| | a. Clear and unobstructed | ✓ | | | | |
| | b. Sufficient width for all normal movement | ✓ | | | | |
| 2 | Access and Egress | | | | | |
| | a. Routes and exits are clearly marked | ✓ | | | | |
| | b. Exit signs are posted | ✓ | | | | |
| | c. Exits are unobstructed/cleared of ice and snow | ✓ | | | | |
| | d. Emergency Lighting for exit signs (if required) | ✓ | | | | |
| 3 | Floors and Stairways | | | | | |
| | a. Free from loose material, debris, cords or cables | ✓ | | | | |
| | b. Free from tripping hazards (oily, wet or badly worn) | ✓ | | | | |
| | c. Stairways are well lit | ✓ | | | | |
| | d. Stairways Stairway railing is mounted and secure | ✓ | | | | |
| 4 | Electrical Safety | | | | | |
| | a. Electrical cords are in good condition | ✓ | | | | |
| | b. Use of extension cords for temporary use only | ✓ | | | | |
| | c. Receptacle faceplates are in place. | ✓ | | | | |
| | d. Bulbs for normal lights and exit lights are working | ✓ | | | | |
| | e. There are no tripping hazards | ✓ | | | | |
| | f. Emergency lighting is in place/regularly tested | ✓ | | | | |
| | g. Electrical wiring is properly concealed | ✓ | | | | |
| | h. Electrical equipment being worked on is locked/tagged out | ✓ | | | | |
| | i. Electrical panels are accessible and unobstructed | ✓ | | | | |
| | j. Electrical switches in panels are labelled | ✓ | | | | |
| 5 | Fire Prevention and Protection | | | | | |
| | a. Fire extinguishers are inspected monthly/annually | ✓ | | | | |
| | b. Fire/emergency evacuation/escape plan is posted | ✓ | | | | |
| | c. Flammable substances are properly stored. | ✓ | | | | |
| | d. Paper and waste are properly and regularly disposed | ✓ | | | | |
| 6 | Storage Areas | | | | | |
| | a. Heavy objects are stacked close to floor level | ✓ | | | | |
| | b. Area is clean and accessible | ✓ | | | | |
| | c. Materials are neatly and safely piled | ✓ | | | | |
| | d. Stepladders are available for materials on higher shelves | ✓ | | | | |
| | e. Storage shelves are not overloaded | ✓ | | | | |
| | f. Stacks are stable and secure against sliding/collapsing | ✓ | | | | |
| | g. Straps are fitted properly | ✓ | | | | |
| 7 | General Housekeeping | | | | | |
| | a. Neat, clean and in good repair | ✓ | | | | |
| | b. Washrooms are clean and sanitary | ✓ | | | | |
| | c. Food preparation areas are clean | ✓ | | | | |
| 8 | Chemicals | | | | | |
| | a. MSDS sheets are available for chemicals being used. | ✓ | | | | |
| | b. Chemicals are stored properly | ✓ | | | | |
| | c. Chemicals are properly labelled | ✓ | | | | |

WPCP - May 7, 2019

Bower Building

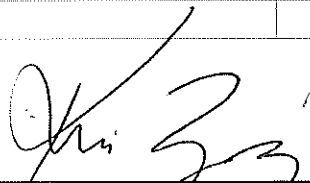
Form #02-10

| Item Number | WORKPLACE VISUAL INSPECTION | Satisfactory | Un-satisfactory | Not Applicable | REQUIRES IMMEDIATE ATTENTION | COMMENTS |
|-------------|---|--------------|-----------------|----------------|------------------------------|------------------------|
| 9 | Compressed Gas Cylinders | | | | | (e.g. Propane, Oxygen) |
| | a. Stored upright and secured against falling over | ✓ | | | | |
| 10 | Fall Protection | | | | | |
| | a. Floor openings are covered/protected with guard rails | ✓ | | | | |
| | b. Guard rails are adequately constructed and secured | ✓ | | | | |
| 11 | Eye Wash Stations/Showers | | | | | |
| | a. Readily available/accessible | ✓ | | | | |
| | b. Proper signs and instructions are available | ✓ | | | | |
| | c. Flush for minimum 15 min. at comfortable temp. available | ✓ | | | | |
| 12 | Emergency Rescue Equipment | | | | | |
| | a. Adequate equipment is available/properly located | ✓ | | | | |
| | b. Equipment is in serviceable condition | ✓ | | | | |
| 13 | Hand and Portable Tools | | | | | |
| | a. General condition of tools and cords is acceptable | ✓ | | | | |
| | b. Guards/safety devices are not altered | ✓ | | | | |
| | c. Tools are properly stored when not in use | ✓ | | | | |
| | d. Tool storage is orderly | ✓ | | | | |
| 14 | Machine Tools/Guarding | | | | | |
| | a. General condition of tools and cords is acceptable | ✓ | | | | |
| | b. Guards/safety devices are not altered | ✓ | | | | |
| | c. Fixed guards are secured in position | ✓ | | | | |
| | d. Hoses are coiled when not in use | ✓ | | | | |
| | e. Extension cords out of walkways when not in use | ✓ | | | | |
| 15 | Spills and Leaks | | | | | |
| | a. Spills/Leaks are cleaned up as they occur | ✓ | | | | |
| | b. Work orders issued promptly to fix leaks | ✓ | | | | |
| | c. Spill response kit is available | ✓ | | | | |
| 16 | Waste Disposal | | | | | |
| | a. Adequate number of waste containers is available | ✓ | | | | |
| | b. Separate containers are available for oily rags, etc. | ✓ | | | | |
| | c. Safe disposal facility for waste is used | ✓ | | | | |
| 17 | Mobile Equipment | | | | | |
| | a. Equipment is clean and orderly | ✓ | | | | |
| | b. There are no loose or broken parts or tools | ✓ | | | | |
| | c. Safe loading/unloading area is used | ✓ | | | | |
| | d. Proper distance from overhead electrical | ✓ | | | | |
| 18 | Parking Areas/Site Access/Decks | | | | | |
| | a. Handrails/steps for entrance/decks in good condition | ✓ | | | | |
| | b. Parking lot is free of tripping hazards | ✓ | | | | |
| | c. Parking area is well lit | ✓ | | | | |
| | d. Signs are in good condition | ✓ | | | | |
| | e. Yard is neat and orderly | ✓ | | | | |

Departmental Response: RESPONSES TO BE PROVIDED WITHIN 5 WORKING DAYS FROM INSPECTION DATE

Comments and Recommendations:

Inspector's Signature:



VILLAGE OF POINT EDWARD

Joint Health and Safety Committee - Workplace Inspections - Office/Lunch Rooms

Site Name:

WPCP

Hazard Rank: Class A Hazard - High Risk

Date:

May 7, 2019

Class B Hazard - Medium Risk

Inspectors:

K. Zuniga + S. Archer

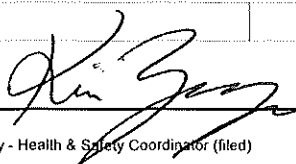
Class C Hazard - Low Risk

| Item Number | WORKPLACE VISUAL INSPECTION | Satisfactory | Hazard Rank | Not Applicable | REQUIRES IMMEDIATE ATTENTION | COMMENTS |
|-------------|---|--------------|-------------|----------------|------------------------------|--|
| 1 | Health and Safety Bulletin Board | | | | | |
| | a. Required information is posted | ✓ | | | | however 2nd board required more mandatory info needed. |
| | b. Information is up-to-date | ✓ | | | | |
| | c. MSDS Sheets are available/not more than 3 yrs. old | ✓ | | | | |
| 2 | Aisleways and Passageways | | | | | |
| | a. Clear and unobstructed | ✓ | | | | |
| | b. Sufficient width for all normal movement | ✓ | | | | |
| 3 | Access and Egress | | | | | |
| | a. Routes and exits are clearly marked | ✓ | | | | |
| | b. Exit signs are posted | ✓ | | | | |
| | c. Exits are unobstructed/cleared of ice and snow | ✓ | | | | |
| | d. Emergency lighting for exit signs (if required) | ✓ | | | | |
| 4 | Floors and Stairways | | | | | |
| | a. Free from loose material, debris, cords or cables | ✓ | | | | |
| | b. Free from tripping hazards (oily, wet or badly worn) | ✓ | | | | |
| | c. Stairways are well lit | ✓ | | | | |
| | d. Stairways Stairway railing is mounted and secure | ✓ | | | | |
| 5 | Electrical Safety | | | | | |
| | a. Electrical cords are in good condition | ✓ | | | | |
| | b. Use of extension cords for temporary use only | ✓ | | | | |
| | c. Receptacle faceplates are in place. | ✓ | | | | |
| | d. Bulbs for normal lights and exit lights are working | ✓ | | | | |
| | e. There are no tripping hazards | ✓ | | | | |
| 6 | Fire Prevention and Protection | | | | | |
| | a. Fire extinguishers are inspected monthly/annually | ✓ | | | | |
| | b. Fire/emergency evacuation/escape plan is posted | ✓ | | | | |
| | c. Flammable substances are properly stored. | ✓ | | | | |
| 7 | Storage Areas | | | | | |
| | a. Heavy objects are stacked close to floor level | ✓ | | | | |
| | b. Area is clean and accessible | ✓ | | | | |
| | c. Materials are neatly and safely piled | ✓ | | | | |
| 8 | General Housekeeping | | | | | |
| | a. Neat, clean and in good repair | ✓ | | | | |
| | b. Washrooms are clean and sanitary | ✓ | | | | |
| | c. Food preparation areas are clean | ✓ | | | | |
| 9 | Parking Areas/Site Access/Decks | | | | | |
| | a. Handrails/steps for entrance/decks in good condition | ✓ | | | | |
| | b. Parking lot is free of tripping hazards | ✓ | | | | |
| | c. Parking area is well lit | ✓ | | | | |
| | d. Signs are in good condition | ✓ | | | | |
| | e. Yard is neat and orderly | ✓ | | | | |

Departmental Response: RESPONSES TO BE PROVIDED WITHIN 5 WORKING DAYS FROM INSPECTION DATE

Comments and Recommendations:

Inspector's Signature:



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VILLAGE OF POINT EDWARD

SUBMITTED BY: Jason Verstraeten, Manager of Environmental Services

Water/Wastewater Treatment Plant Committee for the month ending May 31, 2019

RECOMMENDATION

THAT the Committee receive and file the Water/Wastewater Treatment Plant Committee Monthly Report.

UPDATES FROM PREVIOUS MONTH

- Digester Project is on hold until spring for weather reasons. A May 13 pressure test failed. The contractor will begin work to try to correct the problem on Tuesday, June 11.
- Roof work will be done after digester 1 & 2 are completed. There were major leaks from the roof during the large rainfall of June 1, 2019.
- Venetian Water main project hydroseeding has been completed. The landscaping is to be completed starting on June 11.
- Kendall Pump Station, remaining grating is scheduled for June 11, new electrical is being worked on currently including installation of conduit and the panel frame.
- Private fire hydrants and valves - Jim and I will be reviewing the documents that have been found and will look at alternative options if required over 2019.
- By-law amendments and reviews – Jim and I are working at revising the water and wastewater by-laws in 2019
- MESH work order software. Go-Evo has said they will get this up and working to the MES satisfaction. We have scheduled bi-weekly conference calls to monitor progress. We will be setting a completion dead line for Go-Evo to meet during the next conference call. No additional fees will be charged to the Village for the startup of the project. Progressing slowly.
- The gate codes can be redone, and Lambton Fence has been authorized to do the work. This must be scheduled.

WORK MANAGEMENT

Staff

- 4 FTE compliment this month. No staffing related matters to discuss currently.
- Co-op position has been filled by a Lambton College student.

Training

- All staff will be doing the required training to maintain and/or gain higher level certification.
- Confined space training booked for June 12.

Certifications

- All staff certifications are valid and up to date.



VILLAGE OF POINT EDWARD

SUBMITTED BY: Jason Verstraeten, Manager of Environmental Services

TREATMENT PLANT

Interior

- Plant maintenance is being completed through the old work order system as we try to get MESH usable. Cleaning and painting work is being completed by co-op student.

Exterior

- There will some the regular plant painting to try to keep the appearance of the facility above the expectations of the Village. There are some repairs that need to be made to the roof access ladders of a couple buildings which will be looked at in the spring. There have been no major deficiencies identified this month
- We have received a quote to do repairs to stop the water leaking into the plant office from the upper wall ceiling. I do have request for quotes from others and they would like to wait until the digester repairs are complete to ensure proper work is quoted.

Inspections

- None.

WASTE WATER INFRASTRUCTURE

- All the remote assets are in good operational condition to the best of the MES knowledge. There is planned capital work to be done and is listed in the above report. Known or planned repairs/ upgrades not already budgeted for will be tracked and brought forward in the annual Capital budget presented by the MES
- There have been multiple repairs made to catch basins and lead pipes.

CLEAN WATER INFRASTRUCTURE

- Hydrant fire flow testing is being booked to identify proper colour codes for new or replaced hydrants. We are hoping to do this work in July.

INSPECTIONS, AUDITS & REPORTS

- External audit has been completed and the MES is working on an action report explaining how we are meeting with the recommendations of the report.

VEHICLES & EQUIPMENT

- Surplus of the old truck cap that was removed from 2003 GMC. Has holes in top where lights were installed and removed for use on new vehicles. MES has looked up value and it has next to no value as these can be purchased for \$200 or less without the hole cut outs on Kijiji. I would like to declare this item surplus.

HEALTH & SAFETY



VILLAGE OF POINT EDWARD

SUBMITTED BY: Jason Verstraeten, Manager of Environmental Services

- Please see the attached H&S reports submitted. No major issues identified at this time known to the department

SECURITY

- The fence at the rear of the plant requires some repair or replacement. It is our thoughts that the fence is owned by the BWBA but the claim it is Village owned. MES will investigate this more over the spring and get quotes to repair or replace and bring forward later this year. Jim and Bev to discuss with Bridge Auth. Ongoing

CAPITAL BUDGET

- The fixed generator is being installed at MacCrae Park.
- The order for the 100kw Portable diesel genset has been placed.
- Clarifier 1 & 2 parts have been ordered.

COMMUNITY FEEDBACK

- Water credits for accounts with history of freezing. I would like to make a recommendation to stop any credits and notification for this matter starting immediately. Open discussion to decide on how to move forward.

UPCOMING EVENTS

- Majority of the capital projects will be starting within the next 60 days weather permitting.

CLOSING COMMENTS

Audit Report

Re Accreditation Audit for

Village of Point Edward

1632365-02

Audited Address: 135 Kendall Street, Point Edward, Ontario, CAN,
N7V 4G6

Start Date: May 07, 2019 End Date: May 07, 2019

Type of audit - On-site Verification Audit

Issue Date: May 10, 2019

Revision Level: *Final*

BACKGROUND INFORMATION

SAI Global conducted an audit of Village of Point Edward beginning on May 02, 2019 and ending on May 02, 2019 to DRINKING WATER QUALITY MANAGEMENT STANDARD VERSION 2 - 2017.

The purpose of this audit report is to summarise the degree of compliance with relevant criteria, as defined on the cover page of this report, based on the evidence obtained during the audit of your organization. This audit report considers your organization's policies, objectives, and continual improvement processes. Comments may include how suitable the objectives selected by your organization appear to be in regard to maintaining customer satisfaction levels and providing other benefits with respect to policy and other external and internal needs. We may also comment regarding the measurable progress you have made in reaching these targets for improvement.

SAI Global audits are carried out within the requirements of SAI Global procedures that also reflect the requirements and guidance provided in the international standards relating to audit practice such as ISO/IEC 17021-1, ISO 19011 and other normative criteria. SAI Global Auditors are assigned to audits according to industry, standard or technical competencies appropriate to the organization being audited. Details of such experience and competency are maintained in our records.

In addition to the information contained in this audit report, SAI Global maintains files for each client. These files contain details of organization size and personnel as well as evidence collected during preliminary and subsequent audit activities (Documentation Review and Scope) relevant to the application for initial and continuing certification of your organization.

Please take care to advise us of any change that may affect the application/certification or may assist us to keep your contact information up to date, as required by SAI Global Terms and Conditions.

This report has been prepared by SAI Global Limited (SAI Global) in respect of a Client's application for assessment by SAI Global. The purpose of the report is to comment upon evidence of the Client's compliance with the standards or other criteria specified. The content of this report applies only to matters, which were evident to SAI Global at the time of the audit, based on sampling of evidence provided and within the audit scope. SAI Global does not warrant or otherwise comment upon the suitability of the contents of the report or the certificate for any particular purpose or use. SAI Global accepts no liability whatsoever for consequences to, or actions taken by, third parties as a result of or in reliance upon information contained in this report or certificate.

Please note that this report is subject to independent review and approval. Should changes to the outcomes of this report be necessary as a result of the review, a revised report will be issued and will supersede this report.

| | |
|-------------------------------------|---|
| Standard: | DRINKING WATER QUALITY MANAGEMENT STANDARD VERSION 2 - 2017 |
| Scope of Certification: | Drinking Water |
| Drinking Water System Owner: | Village of Point Edward |
| Operating Authority: | Village of Point Edward |
| Owner: | Village of Point Edward |
| Population Services: | 2100 |
| Activities: | Distribution |
| Drinking Water Systems | MOE # 210000924 |

| | | |
|------------------------------|---------------------|---------------------|
| Total audit duration: | Person(s): 1 | Day(s): 0.63 |
| Audit Team Member(s): | Team Leader | Janet McKenzie |

Other Participants:

Audit Report

Definitions and action required with respect to audit findings

Major Non-conformance:

Based on objective evidence, the absence of, or a significant failure to implement and/or maintain conformance to requirements of the applicable standard. Such issues may raise significant doubt as to the capability of the management system to achieve its intended outputs (i.e. the absence of or failure to implement a complete Management System clause of the standard); or

A situation which would on the basis of available objective evidence, raise significant doubt as to the capability of the Management System to achieve the stated policy and objectives of the customer.

NOTE: The "applicable Standard" is the Standard which SAI Global are issuing certification against, and may be a Product Standard, a management system Standard, a food safety Standard or another set of documented criteria.

Action required: This category of findings requires SAI Global to issue a formal NCR; to receive and approve client's proposed correction and corrective action plans; and formally verify the effective implementation of planned activities. Correction and corrective action plan should be submitted to SAI Global prior to commencement of follow-up activities as required. Follow-up action by SAI Global must 'close out' the NCR or reduce it to a lesser category **within 90 days for initial certification and within 60 days for surveillance or re-certification audits, from the last day of the audit.**

If significant risk issues (e.g. safety, environmental, food safety, product legality/quality, etc.) are detected during an audit these shall be reported immediately to the Client and more immediate or instant correction shall be requested. If this is not agreed and cannot be resolved to the satisfaction of SAI Global, immediate suspension shall be recommended.

In the case of initial certification, failure to close out NCR within the time limits means that the Certification Audit may be repeated.

If significant risk issues (e.g. safety, environmental, food safety, product legality/quality, etc.) are detected during an audit these shall be reported immediately to the Client and more immediate or instant correction shall be requested. If this is not agreed and cannot be resolved to the satisfaction of SAI Global, immediate suspension shall be recommended.

In the case of an already certified client, failure to close out NCR within the time limits means that suspension proceedings may be instituted by SAI Global.

Follow-up activities incur additional charges.

Minor Non-conformance:

Represents either a management system weakness or minor issue that could lead to a major nonconformance if not addressed. Each minor NC should be considered for potential improvement and to further investigate any system weaknesses for possible inclusion in the corrective action program

Action required: This category of findings requires SAI Global to issue a formal NCR; to receive and approve client's proposed correction and corrective action plans; and formally verify the effective implementation of planned activities at the next scheduled audit.

Opportunity for Improvement:

A documented statement, which may identify areas for improvement however shall not make specific recommendation(s).

Action required: Client may develop and implement solutions in order to add value to operations and management systems. SAI Global is not required to follow-up on this category of audit finding.

Audit Type and Purpose

On-site Verification Audit:

An onsite audit to assess whether a QMS has been implemented for the subject system that meets the “DO” requirements of the DWQMS V2.

Audit Objectives

The objective of the audit was to determine whether the drinking water Quality Management System (QMS) of the subject system conforms to the requirements of the Ontario Ministry of the Environment & Climate Change (MOECC) Drinking Water Quality Management Standard (DWQMS V2).

The audit was also intended to gather the information necessary for SAI Global to assess whether accreditation can continue or be offered or to the operating authority.

Audit Scope

The facilities and processes associated with the operating authority's QMS were objectively evaluated to obtain audit evidence and to determine a) whether the quality management activities and related results conform with DWQMS V2 requirements, and b) if they have been effectively implemented and/or maintained.

Audit Criteria:

- The Drinking Water Quality Management Standard Version 2
- Current QMS manuals, procedures and records implemented by the Operating Authority
- SAI Global Accreditation Program Handbook

Confidentiality and Documentation Requirements

The SAI Global stores their records and reports to ensure their preservation and confidentiality. Unless required by law, the SAI Global will not disclose audit records to a third party without prior written consent of the applicant. The only exception will be that the SAI Global will provide audit and corrective action reports to the Ontario Ministry of the Environment. For more information, please refer to the SAI Global Accreditation Program Handbook.

As part of the SAI Global Terms, it is necessary for you to notify SAI Global of any changes to your Quality Management System that you believe are significant enough to risk non-conformity with DWQMS V2: For more information, please refer to the SAI Global Accreditation Program Handbook.

Review of any changes

Changes to the Operating Authority since last audit include: new council members as of January 2019

EXECUTIVE OVERVIEW

The results of this onsite verification audit (Stage 2) indicate that the management system does not fully meet the requirements of the standard based on the area(s) of non-conformance identified during the audit and as documented in the attached Non-conformance Report(s). As discussed during the closing meeting a recommendation for certification to the standard and to the scope of certification identified in this report is on hold pending the receipt, review and acceptance of the corrective action taken. For re-certification, failure to address the nonconformances within the 60 day timeframe may lead to suspension.

Recommendation

The results of this audit indicate that the management system does not fully meet the requirements of the standard based on the area(s) of non-conformance identified during the audit and as documented in the attached Non-conformance Report(s).

A recommendation for (re-)certification to the standard and to the scope of certification identified in this report is on hold pending the receipt, review and acceptance of the corrective action taken.

Opportunities for Improvement:

The following opportunities for improvement have been identified.

- Consider documenting the reasoning/rationale for decisions made regarding the assignment of CCPs.
- Ensure that all records pertaining to DWQMS activities are available for review upon request (ie. Readily accessible).

It is suggested that the opportunities for improvement be considered by management to further enhance the Operating Authority's Quality Management System and performance.

Management System Documentation

The management systems operational plan(s) was reviewed and found to be in conformance with the requirements of the standard.

Management Review

Records of the most recent management review meetings were verified and found to meet the requirements of the standard. All inputs were reflected in the records, and appear suitably managed as reflected by resulting actions and decisions.

Internal Audits

Internal audits are being conducted at planned intervals to ensure conformance to planned arrangements, the requirements of the standard and the established management system.

Corrective, Preventive Action & Continual Improvement Processes

The Operating Authority is not implementing an effective corrective and preventive action process for the continual improvement of the management system. Details are provided in NCR No.

Summary of Findings

| | |
|--|--|
| 1. Quality Management System | Conforms |
| 2. Quality Management System Policy | Conforms |
| 3. Commitment and Endorsement | Conforms |
| 4. Quality Management System Representative | Conforms |
| 5. Document and Records Control | OFI |
| 6. Drinking-Water System | Conforms |
| 7. Risk Assessment | Conforms |
| 8. Risk Assessment Outcomes | OFI |
| 9. Organizational Structure, Roles, Responsibilities and Authorities | Conforms |
| 10. Competencies | Conforms |
| 11. Personnel Coverage | Conforms |
| 12. Communications | Conforms |
| 13. Essential Supplies and Services | Conforms |
| 14. Review and Provision of Infrastructure | Conforms |
| 15. Infrastructure Maintenance, Rehabilitation & Renewal | Conforms |
| 16. Sampling, Testing and Monitoring | Conforms |
| 17. Measurement & Recording Equipment Calibration and Maintenance | Conforms |
| 18. Emergency Management | Conforms |
| 19. Internal Audits | Conforms |
| 20. Management Review | Conforms |
| 21. Continual Improvement | Minor NCR#1 |
| Major NCR # | Major non-conformity. The auditor has determined one of the following: (a) a required element of the DWQMS has not been incorporated into a QMS; (b) a systemic problem with a QMS is evidenced by two or more minor non-conformities; or (c) a minor non-conformity identified with a corrective action request has not been remedied. |
| Minor NCR # | Minor non-conformity. In the opinion of the auditor, part of a required element of the DWQMS has not been incorporated satisfactorily into a QMS. |
| OFI | Opportunity for improvement. Conforms to requirement, but there is an opportunity for improvement. |
| Conforms | Conforms to requirement. |
| NANC | Not applicable/Not Covered during this audit. |
| **** | Additional comment added by auditor in the body of the report. |

PART D. Audit Observations, Findings and Comments

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| DWQMS Reference: | 1 Quality Management System |
| Client Reference: | The Corporation of the Village of Point Edward Water Distribution System Operational Plan, revision 9, Jan 30, 2019. |
| Details: Conforms | |

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| DWQMS Reference: | 2 Quality Management System Policy |
| Client Reference: | Element 2 QMS Policy, Jan 30, 2019 |
| Details: Conforms | |

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| DWQMS Reference: | 3 Commitment and Endorsement |
| Client Reference: | Element 3 Commitment & Endorsement of Village of Point Edward's QMS and Operational Plan |
| Details: Conforms | |

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| DWQMS Reference: | 4 Quality Management System Representative |
| Client Reference: | Element 4 QMS Representative |
| Details: Conforms | |

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| DWQMS Reference: | 5 Document and Record Control |
| Client Reference: | Procedure A: Document and Records Control, rev 12, June 2018 |
| Details: <i>Opportunity for Improvement – Ensure that all records pertaining to DWQMS activities are available for review upon request (ie. Readily accessible).</i> | |

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|-------------------|---------------------------------|
| DWQMS Reference: | 6 Drinking Water System |
| Client Reference: | Element 6 Drinking-Water System |
| Details: Conforms | |

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| DWQMS Reference | 7 Risk Assessment |
| Client Reference: | Procedure B: Risk Assessment and Risk Assessment Outcomes, rev 6, June 2018 |
| Details: Conforms | |

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| DWQMS Reference: | 8 Risk Assessment Outcomes |
| Client Reference: | Element 8: Table 1 - Risk Assessment Table, rev 13, Jan 2019 |
| Details: <i>Opportunity for Improvement – Consider documenting the reasoning/rationale for decisions made regarding the assignment of CCPs.</i> | |

Audit Report

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| DWQMS Reference: | 9 Organizational Structure, Roles, Responsibility and Authorities |
| Client Reference: | Element 9 Organizational Structure, Roles, Responsibilities and Authorities |
| Details: Conforms | |

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| DWQMS Reference: | 10 Competencies |
| Client Reference: | Element 10 - Competencies |
| Details: Conforms | |

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| DWQMS Reference: | 11 Personnel Coverage |
| Client Reference: | Procedure C – Personal Coverage, rev 6, June 2018 On-call schedule (calendar of various colours for each WO), 2019 |
| Details: Conforms | |

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| DWQMS Reference: | 12 Communications |
| Client Reference: | Procedure D: Communications Emails with letter for Essential Suppliers/service companies, 2019 |
| Details: Conforms. | |

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| DWQMS Reference: | 13 Essential Supplies and Services |
| Client Reference: | Procedure E: Essential Supplies and Services, rev 7, Jan 2019 Document # 12-09, List of Essential Supplies and Services for V.Pt. Edward, rev 9, Jan 2019 |
| Details: Conforms | |

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|-------------------|---|
| DWQMS Reference: | 14 Review and Provision of Infrastructure |
| Client Reference: | Procedure F: Review and Provision of Infrastructure, rev. 6, Jan 2019 Village of Pt. Edward 2019- Year Recommended Capital /Major Mntc from 2019-2024 (unused at time of audit) Management Review minutes, Jan.3/19 |
| Details: Conforms | |

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|-------------------|---|
| DWQMS Reference: | 15 Infrastructure Maintenance, Rehabilitation and Renewal |
| Client Reference: | Village of Pt. Edward 2019- Year Recommended Capital /Major Mntc from 2019-2024 (unused at time of audit) Operational Plan, rev 11, Jan 2019 -Section 15 Infrastructure Maintenance, Rehabilitation and Renewal SOP #12-10 Pre planned water interruptions, rev 3 Dec 10/15 SOP #06-10 Work Orders, rev 3, Dec 18/17 SOP #01-10 Watermain Breaks, rev7, Jan 29/19 |

Audit Report

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| Details: Conforms |
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| DWQMS Reference: | 16 Sampling, Testing and Monitoring |
| Client Reference: | Procedure G: Sampling, Testing and Monitoring, rev 11, Jan 2019 SOP 17-10 Adverse Water Quality Incident, rev 6, Jan 2019 |
| Details: Conforms | |

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|-------------------|---|
| DWQMS Reference: | 17 Measurement and Recording Equipment Calibration and Maintenance |
| Client Reference: | Procedure H: Equipment Calibration and Maintenance, rev6, June 2018 |
| Details: Conforms | |

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|-------------------|---|
| DWQMS Reference: | 18 Emergency Management |
| Client Reference: | Procedure I: Emergency Management, rev.11, Dec2017 Test scenarios for 2017 (loss of LAWSS water supply) and 2018 (accident shearing off fire hydrant) Emergency Contact List, rev 2019 SOP 17-10 Adverse Water Quality Incident, rev 6, Jan 2019 |
| Details:Conforms | |

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|-------------------|---|
| DWQMS Reference: | 19 Internal Audits |
| Client Reference: | Internal Audit Report 2018, conducted by QMS Rep Internal Audit Report 2018, conducted by OCWA Dec 2018 Internal Pre-assessment report, conducted by SAI Global, 2018 |
| Details: Conforms | |

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|-------------------|--|
| DWQMS Reference: | 20 Management Review |
| Client Reference: | Procedure K: Management Review, rev 5, June 2018 Management Review QMS minutes, January 3, 2019 |
| Details: Conforms | |

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|-------------------|---|
| DWQMS Reference: | 21 Continual Improvement |
| Client Reference: | Procedure J: Internal Audit, rev 6, Jan 25/19 Internal Audit Report 2018, conducted by QMS Rep Internal Audit Report 2018, conducted by OCWA Internal Pre-assessment report, conducted by SAI Global Element 21A "Summary Table of Action Items", August 2018 |
| Details: | <i>Minor non-conformance – The process for managing internal audit action items, and other corrective/preventive actions, is not consistent with Procedure J, section 5.5 or the table Element 21A</i> |

Audit Report

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| <i>"Summary Table of Action Items", August 2018.</i> |
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Details regarding the personnel interviewed and objective evidence reviewed are maintained on file at SAI Global.

This report was prepared by:



Janet McKenzie
SAI Global Management Systems Auditor

The audit report is distributed as follows:

- SAI Global
- Operating Authority
- Owner
- MOECC

Notes

Copies of this report distributed outside the organization must include all pages.

General Ledger

Current Budget Comparison - Revenue and Expense

Fiscal Year Ending: DEC 31,2019 To Period 5 Ending May 31, 2019

| Account | Description | Period To Date | YTD Actual | Annual Budget | Budget Remaining | Committed PO's | Budget % Used |
|--|------------------------------------|----------------|------------|---------------|------------------|----------------|---------------|
| Fund: 01 General | | | | | | | |
| Dept: 6050 WATER & SEWAGE | | | | | | | |
| 01-6050-0001 | METERED SALES-Res-Service Charge | 253.72 | 62,476.23 | 248,627.00 | (186,150.77) | 0.00 | 25.13 |
| 01-6050-0002 | METERED SALES-Comm-Service Charge | 9,001.61 | 52,697.72 | 138,982.00 | (86,284.28) | 0.00 | 37.92 |
| 01-6050-0410 | METERED SALES-Water/Sewage Revenue | 3,351.48 | 21,427.20 | 84,029.00 | (62,601.80) | 0.00 | 25.50 |
| 01-6050-0901 | METERED SALES-Water-Residential | 95.76 | 38,333.79 | 178,233.00 | (139,899.21) | 0.00 | 21.51 |
| 01-6050-0902 | METERED SALES-Water-Commercial | 20,165.46 | 91,204.75 | 333,947.00 | (242,742.25) | 0.00 | 27.31 |
| 01-6050-0903 | METERED SALES-Sewage-Residential | 62.64 | 25,018.06 | 116,418.00 | (91,399.94) | 0.00 | 21.49 |
| 01-6050-0904 | METERED SALES-Sewage-Commercial | 13,188.33 | 59,657.64 | 201,694.00 | (142,036.36) | 0.00 | 29.58 |
| TOTALS | | 46,119.00 | 350,815.39 | 1,301,930.00 | (951,114.61) | 0.00 | 26.95 |
| Dept: 6060 WATER CONNECTION FEES | | | | | | | |
| 01-6060-0935 | WATER -Service Connection Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTALS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Dept: 6065 WATER - METER PURCHASES RESIDENTS | | | | | | | |
| 01-6065-0900 | WATER - Meter Purchases - Reside | 167.36 | 1,407.36 | 1,000.00 | 407.36 | 0.00 | 140.74 |
| 01-6065-0910 | WATER/WWTP - Misc Revenues | 0.00 | 427.40 | 0.00 | 427.40 | 0.00 | 100.00 |
| TOTALS | | 167.36 | 1,834.76 | 1,000.00 | 834.76 | 0.00 | 183.48 |
| Dept: 6070 WATER - SANITARY SEWAGE CHARGES | | | | | | | |
| 01-6070-0100 | WATER-Sanitary Sewers-OCWA | 0.00 | 0.00 | 95,207.00 | (95,207.00) | 0.00 | 0.00 |
| 01-6070-0110 | WATER-Sanitary Sewers- Lake Huron | 0.00 | 0.00 | 2,100.00 | (2,100.00) | 0.00 | 0.00 |
| 01-6070-0120 | WATER-Sanitary Sewers-Sarnia Yac | 0.00 | 0.00 | 7,200.00 | (7,200.00) | 0.00 | 0.00 |
| TOTALS | | 0.00 | 0.00 | 104,507.00 | (104,507.00) | 0.00 | 0.00 |
| Dept: 6075 PROCEEDS TO WATER FROM VPE CAPITAL | | | | | | | |
| 01-6075-0010 | WATER - Proceeds From VPE Capital | 0.00 | 126,000.00 | 126,000.00 | 0.00 | 0.00 | 100.00 |
| TOTALS | | 0.00 | 126,000.00 | 126,000.00 | 0.00 | 0.00 | 100.00 |
| Dept: 6080 WATER INTEREST INCOME | | | | | | | |
| 01-6080-0930 | WATER - Interest Income - BMO | 0.00 | 1,120.31 | 2,200.00 | (1,079.69) | 0.00 | 50.92 |
| 01-6080-0968 | WATER - Interest/NSF Charges -Bi | 611.78 | 2,302.89 | 6,000.00 | (3,697.11) | 0.00 | 38.38 |
| TOTALS | | 611.78 | 3,423.20 | 8,200.00 | (4,776.80) | 0.00 | 41.75 |
| Dept: 6085 REBATES/INCENTIVES | | | | | | | |
| 01-6085-0010 | WATER-WWTP - Rebate - BWP - Aer | 0.00 | 0.00 | 27,000.00 | (27,000.00) | 0.00 | 0.00 |
| TOTALS | | 0.00 | 0.00 | 27,000.00 | (27,000.00) | 0.00 | 0.00 |
| Dept: 6400 OTHER MUNICIPAL GRANTS | | | | | | | |
| 01-6400-0130 | OTHER GRNTS-OCIF (WWTP) | 0.00 | 0.00 | 119,848.00 | (119,848.00) | 0.00 | 0.00 |
| 01-6400-0140 | OTHER GRNTS - CWWF - (WWTP) | 0.00 | 0.00 | 262,500.00 | (262,500.00) | 0.00 | 0.00 |
| TOTALS | | 0.00 | 0.00 | 382,348.00 | (382,348.00) | 0.00 | 0.00 |
| Dept: 6900 TRANSFER FROM OTHER FUNDS | | | | | | | |
| 01-6900-0974 | TRNS FR RES-Water/WWTP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-6900-0975 | TRNS FR RES-Water Specifieds | 0.00 | 266,439.00 | 266,439.00 | 0.00 | 0.00 | 100.00 |
| 01-6900-0985 | TRNS FR OTHER FUNDS-2019 Grant | 0.00 | 67,152.00 | 67,152.00 | 0.00 | 0.00 | 100.00 |
| TOTALS | | 0.00 | 333,591.00 | 333,591.00 | 0.00 | 0.00 | 100.00 |
| Total Revenue | | 46,898.14 | 815,664.35 | 2,284,576.00 | (1,468,911.65) | 0.00 | 35.70 |

Fund: 01 General

General Ledger

Current Budget Comparison - Revenue and Expense

Fiscal Year Ending: DEC 31,2019 To Period 5 Ending May 31, 2019

| Account | Description | Period To Date | YTD Actual | Annual Budget | Budget Remaining | Committed PO's | Budget % Used |
|---|----------------------------------|------------------|-------------------|-------------------|-------------------|----------------|---------------|
| Dept: 7330 WASTE WATER TREATMENT PLANT | | | | | | | |
| 01-7330-0010 | WWTP - Wages - Full Time | 22,829.25 | 81,664.36 | 191,000.00 | 109,335.64 | 0.00 | 42.76 |
| 01-7330-0020 | WWTP - Wages - Part Time | 2,964.00 | 2,964.00 | 9,460.00 | 6,496.00 | 0.00 | 31.33 |
| 01-7330-0030 | WWTP - Overtime | 1,241.01 | 5,097.07 | 18,183.00 | 13,085.93 | 0.00 | 28.03 |
| 01-7330-0040 | WWTP - On Call | 1,168.40 | 5,164.78 | 16,050.00 | 10,885.22 | 0.00 | 32.18 |
| 01-7330-0050 | WWTP - Benefits | 6,408.41 | 25,552.06 | 56,398.00 | 30,845.94 | 0.00 | 45.31 |
| 01-7330-0060 | WWTP - OfficeSupplies | 178.72 | 512.74 | 2,000.00 | 1,487.26 | 0.00 | 25.64 |
| 01-7330-0070 | WWTP - Telephone and Alarm | 644.26 | 3,467.20 | 8,605.00 | 5,137.80 | 0.00 | 40.29 |
| 01-7330-0090 | WWTP - Training/Conferences | 290.00 | 480.87 | 8,500.00 | 8,019.13 | 0.00 | 5.66 |
| 01-7330-0100 | WWTP - WSIB | 888.38 | 2,989.05 | 7,233.00 | 4,243.95 | 0.00 | 41.33 |
| 01-7330-0110 | WWTP - Equipment Purchases/Mntce | 221.97 | 20,988.61 | 20,000.00 | (988.61) | 0.00 | 104.94 |
| 01-7330-0120 | WWTP - Laboratory Supp./Equipmen | 0.00 | 600.90 | 5,000.00 | 4,399.10 | 0.00 | 12.02 |
| 01-7330-0130 | WWTP - Hdwe Supp./Small Tools | 61.00 | 669.45 | 3,500.00 | 2,830.55 | 0.00 | 19.13 |
| 01-7330-0140 | WWTP - Truck,Fuel,Maintenance | 435.12 | 1,764.75 | 7,500.00 | 5,735.25 | 0.00 | 23.53 |
| 01-7330-0150 | WWTP - Machine Maintenance | 870.62 | 1,430.27 | 10,000.00 | 8,569.73 | 0.00 | 14.30 |
| 01-7330-0160 | WWTP - Bldg/Grounds Maintenance | 285.14 | 866.64 | 6,000.00 | 5,133.36 | 0.00 | 14.44 |
| 01-7330-0170 | WWTP - Insurance | 0.00 | 16,215.84 | 17,000.00 | 784.16 | 0.00 | 95.39 |
| 01-7330-0180 | WWTP - Licenses & Fees | 0.00 | 925.00 | 1,500.00 | 575.00 | 0.00 | 61.67 |
| 01-7330-0190 | WWTP - Health & Safety | 770.45 | 3,265.78 | 5,000.00 | 1,734.22 | 0.00 | 65.32 |
| 01-7330-0200 | WWTP - SludgeHaulage&Disposal | 1,104.93 | 3,209.70 | 50,000.00 | 46,790.30 | 0.00 | 6.42 |
| 01-7330-0210 | WWTP - Lab Testing | 807.51 | 3,783.17 | 8,000.00 | 4,216.83 | 0.00 | 47.29 |
| 01-7330-0220 | WWTP - Chemicals | 0.00 | 4,850.80 | 14,000.00 | 9,149.20 | 0.00 | 34.65 |
| 01-7330-0230 | WWTP - Natural Gas | 0.00 | 4,037.24 | 12,000.00 | 7,962.76 | 0.00 | 33.64 |
| 01-7330-0240 | WWTP - Water | 564.62 | 1,998.82 | 4,500.00 | 2,501.18 | 0.00 | 44.42 |
| 01-7330-0250 | WWTP - Hydro | 9,807.85 | 49,895.04 | 120,000.00 | 70,104.96 | 0.00 | 41.58 |
| 01-7330-0260 | WWTP - Sanitary Sewers | 2,406.53 | 3,408.91 | 40,000.00 | 36,591.09 | 0.00 | 8.52 |
| 01-7330-0270 | WWTP- Machine Rep(Outside Contra | 118.77 | 4,720.36 | 25,000.00 | 20,279.64 | 0.00 | 18.88 |
| 01-7330-0275 | WWTP- Generator Preventive Mntce | 360.45 | 1,133.83 | 5,500.00 | 4,366.17 | 0.00 | 20.62 |
| 01-7330-0276 | WWTP - Generator - Fuel /Gas | 0.00 | 767.75 | 2,500.00 | 1,732.25 | 0.00 | 30.71 |
| 01-7330-0280 | WWTP - MESH Annual Mgt Platform | 0.00 | 0.00 | 4,885.00 | 4,885.00 | 0.00 | 0.00 |
| 01-7330-0290 | WWTP - Miscellaneous | 0.00 | 209.56 | 500.00 | 290.44 | 0.00 | 41.91 |
| 01-7330-0300 | WWTP - Clothing Account | 0.00 | 975.28 | 5,000.00 | 4,024.72 | 0.00 | 19.51 |
| TOTALS | | 54,427.39 | 253,609.83 | 684,814.00 | 431,204.17 | 0.00 | 37.03 |
| Dept: 7370 WATER | | | | | | | |
| 01-7370-0010 | WATER - Wages-Full Time Admin | 11,225.19 | 40,881.83 | 96,840.00 | 55,958.17 | 0.00 | 42.22 |
| 01-7370-0020 | WATER - Wages-Full Time - OIC | 7,384.80 | 27,077.60 | 64,465.00 | 37,387.40 | 0.00 | 42.00 |
| 01-7370-0025 | WATER - Wages-Overtime - OIC | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 0.00 | 0.00 |
| 01-7370-0030 | WATER - Wages- Oncall - OIC | 492.32 | 1,723.12 | 3,000.00 | 1,276.88 | 0.00 | 57.44 |
| 01-7370-0040 | WATER - Benefits - Admin | 2,892.58 | 11,435.98 | 27,501.00 | 16,065.02 | 0.00 | 41.58 |
| 01-7370-0050 | WATER - Benefits - OIC | 1,981.71 | 7,884.24 | 19,332.00 | 11,447.76 | 0.00 | 40.78 |
| 01-7370-0070 | WATER - WSIB - Admin | 353.59 | 1,287.76 | 3,050.00 | 1,762.24 | 0.00 | 42.22 |
| 01-7370-0080 | WATER - WSIB - OIC | 248.13 | 907.21 | 2,267.00 | 1,359.79 | 0.00 | 40.02 |
| 01-7370-0610 | WATER - LAWSS Operating-Water Pl | 1,864.42 | 9,322.11 | 22,373.00 | 13,050.89 | 0.00 | 41.67 |
| 01-7370-0612 | WATER - LAWSS Capital Water | 17,934.65 | 89,673.25 | 215,216.00 | 125,542.75 | 0.00 | 41.67 |
| 01-7370-0616 | WATER-Watermains-Sarnia-Annual F | 2,875.74 | 2,875.74 | 3,200.00 | 324.26 | 0.00 | 89.87 |
| 01-7370-0620 | WATER-Watermains-Operating/Mntce | 3,663.59 | 10,647.69 | 50,000.00 | 39,352.31 | 0.00 | 21.30 |
| 01-7370-0625 | WATER - Meter Transmitters (BWP) | 273.04 | 655.25 | 3,000.00 | 2,344.75 | 0.00 | 21.84 |
| 01-7370-0645 | WATER - Meter Maintenance | 0.00 | 258.57 | 500.00 | 241.43 | 0.00 | 51.71 |
| 01-7370-0650 | WATER - Hydrants - Maintenance | 0.00 | 0.00 | 1,500.00 | 1,500.00 | 0.00 | 0.00 |

General Ledger

Current Budget Comparison - Revenue and Expense

Fiscal Year Ending: DEC 31,2019 To Period 5 Ending May 31, 2019

| Account | Description | Period To Date | YTD Actual | Annual Budget | Budget Remaining | Committed PO's | Budget % Used |
|--|------------------------------------|----------------|------------|---------------|------------------|----------------|---------------|
| 01-7370-0655 | WATER - Water Testing | 48.60 | 48.60 | 1,000.00 | 951.40 | 0.00 | 4.86 |
| 01-7370-0660 | WATER - Meter Reads/Billing/Coll | 177.92 | 2,600.47 | 10,000.00 | 7,399.53 | 0.00 | 26.00 |
| 01-7370-0665 | WATER - Office supplies | 0.00 | 253.21 | 750.00 | 496.79 | 0.00 | 33.76 |
| 01-7370-0666 | WATER - DWQMS Audit | 31.81 | 1,100.29 | 2,500.00 | 1,399.71 | 0.00 | 44.01 |
| 01-7370-0667 | WATER - Audit Fees | 0.00 | 1,500.00 | 1,500.00 | 0.00 | 0.00 | 100.00 |
| 01-7370-0668 | WATER - Training, Education, Mea | 481.06 | 2,045.23 | 7,000.00 | 4,954.77 | 0.00 | 29.22 |
| 01-7370-0670 | WATER - Insurance | 0.00 | 7,000.00 | 7,000.00 | 0.00 | 0.00 | 100.00 |
| 01-7370-0675 | WATER - Write-Offs/Bad Debts/Ban | 2.60 | 1,289.11 | 500.00 | (789.11) | 0.00 | 257.82 |
| 01-7370-0680 | WATER - Health & Safety | 0.00 | 438.33 | 1,500.00 | 1,061.67 | 0.00 | 29.22 |
| 01-7370-0703 | WATER - Meter Purchase | 0.00 | 75.22 | 3,000.00 | 2,924.78 | 0.00 | 2.51 |
| 01-7370-0706 | WATER - Hydrant & Accessory Purc | 0.00 | 36.47 | 3,000.00 | 2,963.53 | 0.00 | 1.22 |
| 01-7370-0771 | WATER-Council/Admin - Training/C | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 | 0.00 |
| 01-7370-0805 | WATER - Equipment Purchase | 0.00 | 1,861.19 | 3,500.00 | 1,638.81 | 0.00 | 53.18 |
| 01-7370-0815 | WATER - Backflow Maintenance | 490.78 | 490.78 | 4,800.00 | 4,309.22 | 0.00 | 10.22 |
| 01-7370-0825 | WATER - Valve Maintenance | 74.24 | 74.24 | 2,500.00 | 2,425.76 | 0.00 | 2.97 |
| TOTALS | | 52,496.77 | 223,443.49 | 567,794.00 | 344,350.51 | 0.00 | 39.35 |
| Dept: 7900 TRANSFER TO WATER RESERVES | | | | | | | |
| 01-7900-0410 | TRANS TO RES-(W) Monthly Billing | 3,351.48 | 21,427.20 | 84,029.00 | 62,601.80 | 0.00 | 25.50 |
| TOTALS | | 3,351.48 | 21,427.20 | 84,029.00 | 62,601.80 | 0.00 | 25.50 |
| Dept: 8100 CAPITAL (WATER & WWTP) | | | | | | | |
| 01-8100-0100 | CAP (D) Scada Upgrades | 0.00 | 0.00 | 30,000.00 | 30,000.00 | 0.00 | 0.00 |
| 01-8100-0105 | CAP (ND) WO Mgt Software | 0.00 | 0.00 | 1,453.00 | 1,453.00 | 0.00 | 0.00 |
| 01-8100-0110 | CAP (ND) Equipment Purchases | 0.00 | 0.00 | 15,000.00 | 15,000.00 | 0.00 | 0.00 |
| 01-8100-0125 | CAP (ND) Venetian - Engineering | 7,030.09 | 7,931.48 | 15,000.00 | 7,068.52 | 0.00 | 52.88 |
| 01-8100-0210 | CAP (D) - 2018 F150 XLT | 0.00 | 46,595.88 | 50,000.00 | 3,404.12 | 0.00 | 93.19 |
| 01-8100-0370 | CAP (D) Digester Mixer Seals (3) | 0.00 | 0.00 | 4,046.00 | 4,046.00 | 0.00 | 0.00 |
| 01-8100-0430 | CAP(D) Roofing | 0.00 | 0.00 | 9,278.00 | 9,278.00 | 0.00 | 0.00 |
| 01-8100-0440 | CAP (D) Office - Computer Upgra | 0.00 | 0.00 | 3,500.00 | 3,500.00 | 0.00 | 0.00 |
| 01-8100-0450 | CAP (D) Digester Project (Grant | 0.00 | 429.92 | 423,662.00 | 423,232.08 | 0.00 | 0.10 |
| 01-8100-0480 | CAP (ND) - Drinking Water Bldg R | 0.00 | 0.00 | 70,000.00 | 70,000.00 | 0.00 | 0.00 |
| 01-8100-0490 | CAP (D) - Clarifier Rebuild (2) | 0.00 | 0.00 | 140,000.00 | 140,000.00 | 0.00 | 0.00 |
| 01-8100-0500 | CAP (D) - Raw Sewage Pump | 0.00 | 0.00 | 50,000.00 | 50,000.00 | 0.00 | 0.00 |
| 01-8100-0510 | CAP (D) - Generator - Trailer - | 0.00 | 0.00 | 60,000.00 | 60,000.00 | 0.00 | 0.00 |
| 01-8100-0520 | CAP (D) - Generator - Perm - Mic | 0.00 | 30,426.24 | 70,000.00 | 39,573.76 | 0.00 | 43.47 |
| 01-8100-0530 | CAP (D) - Generator - Portable | 0.00 | 5,650.73 | 6,000.00 | 349.27 | 0.00 | 94.18 |
| TOTALS | | 7,030.09 | 91,034.25 | 947,939.00 | 856,904.75 | 0.00 | 9.60 |
| REPORT SUMMARY | | | | | | | |
| 01-6050 | WATER & SEWAGE | 46,119.00 | 350,815.39 | 1,301,930.00 | (951,114.61) | 0.00 | 26.95 |
| 01-6060 | WATER CONNECTION FEES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-6065 | WATER - METER PURCHASES RESIDENTS | 167.36 | 1,834.76 | 1,000.00 | 834.76 | 0.00 | 183.48 |
| 01-6070 | WATER - SANITARY SEWAGE CHARGES | 0.00 | 0.00 | 104,507.00 | (104,507.00) | 0.00 | 0.00 |
| 01-6075 | PROCEEDS TO WATER FROM VPE CAPITAL | 0.00 | 126,000.00 | 126,000.00 | 0.00 | 0.00 | 100.00 |
| 01-6080 | WATER INTEREST INCOME | 611.78 | 3,423.20 | 8,200.00 | (4,776.80) | 0.00 | 41.75 |
| 01-6085 | REBATES/INCENTIVES | 0.00 | 0.00 | 27,000.00 | (27,000.00) | 0.00 | 0.00 |
| 01-6400 | OTHER MUNICIPAL GRANTS | 0.00 | 0.00 | 382,348.00 | (382,348.00) | 0.00 | 0.00 |

General Ledger

Current Budget Comparison - Revenue and Expense

Fiscal Year Ending: DEC 31,2019 To Period 5 Ending May 31, 2019

| Account | Description | Period To Date | YTD Actual | Annual Budget | Budget Remaining | Committed PO's | Budget % Used |
|--|-----------------------------|----------------|------------|---------------|------------------|----------------|------------------|
| 01-6900 | TRANSFER FROM OTHER FUNDS | 0.00 | 333,591.00 | 333,591.00 | 0.00 | 0.00 | 100.00 |
| Total Revenue | | 46,898.14 | 815,664.35 | 2,284,576.00 | (1,468,911.65) | 0.00 | 35.70 |
| 01-7330 | WASTE WATER TREATMENT PLANT | 54,427.39 | 253,609.83 | 684,814.00 | 431,204.17 | 0.00 | 37.03 |
| 01-7370 | WATER | 52,496.77 | 223,443.49 | 567,794.00 | 344,350.51 | 0.00 | 39.35 |
| 01-7900 | TRANSFER TO WATER RESERVES | 3,351.48 | 21,427.20 | 84,029.00 | 62,601.80 | 0.00 | 25.50 |
| 01-8100 | CAPITAL (WATER & WWTP) | 7,030.09 | 91,034.25 | 947,939.00 | 856,904.75 | 0.00 | 9.60 |
| Total Expenditure | | 117,305.73 | 589,514.77 | 2,284,576.00 | 1,695,061.23 | 0.00 | 25.80 |
| Excess Revenue Over (Under) Expenditures | | (70,407.59) | 226,149.58 | 0.00 | 226,149.58 | 0.00 | 100.00 |

General Ledger

Ledger Detail for Fiscal Year Ending DEC 31,2019 - Posting Date: 05/01/19 To 05/31/19

| Pd. | Date | Trace # | Source | Description | Ref | Debits | Credits | Balance |
|---|----------|---------|--------|-------------------------|-----|-------------------|------------|-------------|
| Account: 01-6050-0001 METERED SALES-Res-Service Charge | | | | | | | | |
| | | | | | | Beginning Balance | -62,222.51 | |
| 05 | 05/13/19 | 042968 | SALES | SERVICE CHARGE3 | | 0.00 | -36.71 | -62,259.22 |
| 05 | 05/14/19 | 042975 | SALES | SERVICE CHARGE3 | | 0.00 | -42.76 | -62,301.98 |
| 05 | 05/15/19 | 042977 | SALES | SERVICE CHARGE3 | | 0.00 | -50.70 | -62,352.68 |
| 05 | 05/29/19 | 043071 | SALES | SERVICE CHARGE3 | | 0.00 | -123.55 | -62,476.23 |
| | | | | Period 05 Total | | 0.00 | -253.72 | |
| | | | | | | Period Net | | -253.72 |
| | | | | | | YTD Account Total | | -62,476.23 |
| | | | | | | Annual Budget | | -248,627.00 |
| Account: 01-6050-0002 METERED SALES-Comm-Service Charge | | | | | | | | |
| | | | | | | Beginning Balance | -43,696.11 | |
| 05 | 05/13/19 | 042967 | SALES | SERVICE CHARGE COMM 3 | | 0.00 | -73.43 | -43,769.54 |
| 05 | 05/14/19 | 042975 | SALES | SERVICE CHARGE COMM 3 | | 0.00 | -89.15 | -43,858.69 |
| 05 | 05/28/19 | 043066 | SALES | SERVICE CHARGE | | 0.00 | -8,760.43 | -52,619.12 |
| 05 | 05/28/19 | 043066 | SALES | SERVICE CHARGE COMM | | 0.00 | -78.60 | -52,697.72 |
| | | | | Period 05 Total | | 0.00 | -9,001.61 | |
| | | | | | | Period Net | | -9,001.61 |
| | | | | | | YTD Account Total | | -52,697.72 |
| | | | | | | Annual Budget | | -138,982.00 |
| Account: 01-6050-0410 METERED SALES-Water/Sewage Reserves | | | | | | | | |
| | | | | | | Beginning Balance | -18,075.72 | |
| 05 | 05/13/19 | 042967 | SALES | RESERVES WATER & SEWAGE | | 0.00 | -13.64 | -18,089.36 |
| 05 | 05/13/19 | 042968 | SALES | RESERVE WATER & SEWAGE | | 0.00 | -0.44 | -18,089.80 |
| 05 | 05/14/19 | 042975 | SALES | RESERVE WATER & SEWAGE | | 0.00 | -12.54 | -18,102.34 |
| 05 | 05/14/19 | 042975 | SALES | RESERVES WATER & SEWAGE | | 0.00 | -25.30 | -18,127.64 |
| 05 | 05/15/19 | 042977 | SALES | RESERVE WATER & SEWAGE | | 0.00 | -0.22 | -18,127.86 |
| 05 | 05/28/19 | 043066 | SALES | RESERVES WATER & SEWAGE | | 0.00 | -3,296.70 | -21,424.56 |
| 05 | 05/29/19 | 043071 | SALES | RESERVE WATER & SEWAGE | | 0.00 | -2.64 | -21,427.20 |
| | | | | Period 05 Total | | 0.00 | -3,351.48 | |
| | | | | | | Period Net | | -3,351.48 |
| | | | | | | YTD Account Total | | -21,427.20 |
| | | | | | | Annual Budget | | -84,029.00 |
| Account: 01-6050-0901 METERED SALES-Water-Residential | | | | | | | | |
| | | | | | | Beginning Balance | -38,238.03 | |
| 05 | 05/13/19 | 042968 | SALES | BASIC WATER CHARGE | | 0.00 | -2.66 | -38,240.69 |
| 05 | 05/14/19 | 042975 | SALES | BASIC WATER CHARGE | | 0.00 | -75.81 | -38,316.50 |
| 05 | 05/15/19 | 042977 | SALES | BASIC WATER CHARGE | | 0.00 | -1.33 | -38,317.83 |
| 05 | 05/29/19 | 043071 | SALES | BASIC WATER CHARGE | | 0.00 | -15.96 | -38,333.79 |

General Ledger

Ledger Detail for Fiscal Year Ending DEC 31,2019 - Posting Date: 05/01/19 To 05/31/19

| Pd. | Date | Trace # | Source | Description | Ref | Debits | Credits | Balance |
|---|----------|---------|--------|-------------------------|-----|--------|------------|-------------|
| Period 05 Total | | | | | | 0.00 | -95.76 | |
| Period Net | | | | | | | | -95.76 |
| YTD Account Total | | | | | | | | -38,333.79 |
| Annual Budget | | | | | | | | -178,233.00 |
| Account: 01-6050-0902 METERED SALES-Water-Commercial/Industrial | | | | | | | | |
| Beginning Balance | | | | | | | -71,039.29 | |
| 05 | 05/13/19 | 042967 | SALES | BASIC WATER CHARGE | | 0.00 | -82.46 | -71,121.75 |
| 05 | 05/14/19 | 042975 | SALES | BASIC WATER CHARGE | | 0.00 | -152.95 | -71,274.70 |
| 05 | 05/28/19 | 043066 | SALES | BASIC WATER CHARGE | | 0.00 | -19,930.05 | -91,204.75 |
| Period 05 Total | | | | | | 0.00 | -20,165.46 | |
| Period Net | | | | | | | | -20,165.46 |
| YTD Account Total | | | | | | | | -91,204.75 |
| Annual Budget | | | | | | | | -333,947.00 |
| Account: 01-6050-0903 METERED SALES-Sewage-Residential | | | | | | | | |
| Beginning Balance | | | | | | | -24,955.42 | |
| 05 | 05/13/19 | 042968 | SALES | BASIC SEWER CHARGE | | 0.00 | -1.74 | -24,957.16 |
| 05 | 05/14/19 | 042975 | SALES | BASIC SEWER CHARGE | | 0.00 | -49.59 | -25,006.75 |
| 05 | 05/15/19 | 042977 | SALES | BASIC SEWER CHARGE | | 0.00 | -0.87 | -25,007.62 |
| 05 | 05/29/19 | 043071 | SALES | BASIC SEWER CHARGE | | 0.00 | -10.44 | -25,018.06 |
| Period 05 Total | | | | | | 0.00 | -62.64 | |
| Period Net | | | | | | | | -62.64 |
| YTD Account Total | | | | | | | | -25,018.06 |
| Annual Budget | | | | | | | | -116,418.00 |
| Account: 01-6050-0904 METERED SALES-Sewage-Commercial/Ind | | | | | | | | |
| Beginning Balance | | | | | | | -46,469.31 | |
| 05 | 05/13/19 | 042967 | SALES | BASIC SEWER CHARGE | | 0.00 | -53.94 | -46,523.25 |
| 05 | 05/14/19 | 042975 | SALES | BASIC SEWER CHARGE | | 0.00 | -100.05 | -46,623.30 |
| 05 | 05/28/19 | 043066 | SALES | BASIC SEWER CHARGE | | 0.00 | -13,034.34 | -59,657.64 |
| Period 05 Total | | | | | | 0.00 | -13,188.33 | |
| Period Net | | | | | | | | -13,188.33 |
| YTD Account Total | | | | | | | | -59,657.64 |
| Annual Budget | | | | | | | | -201,694.00 |
| Account: 01-6065-0900 WATER - Meter Purchases - Residential | | | | | | | | |
| Beginning Balance | | | | | | | -1,240.00 | |
| 05 | 05/15/19 | 042976 | SALES | WATER - METER PURCHASES | | 0.00 | -167.36 | -1,407.36 |
| Period 05 Total | | | | | | 0.00 | -167.36 | |
| Period Net | | | | | | | | -167.36 |
| YTD Account Total | | | | | | | | -1,407.36 |
| Annual Budget | | | | | | | | -1,000.00 |

General Ledger

Ledger Detail for Fiscal Year Ending DEC 31,2019 - Posting Date: 05/01/19 To 05/31/19

| Pd. | Date | Trace # | Source | Description | Ref | Debits | Credits | Balance |
|---|----------|---------|--------|--|--------------|-------------------|-------------|-------------|
| Account: 01-6065-0910 WATER/WWTP - Misc Revenues | | | | | | | | |
| | | | | | | Beginning Balance | -427.40 | |
| | | | | | | YTD Account Total | | -427.40 |
| | | | | | | Annual Budget | | 0.00 |
| Account: 01-6075-0010 WATER - Proceeds From VPE Capital | | | | | | | | |
| | | | | | | Beginning Balance | -126,000.00 | |
| | | | | | | YTD Account Total | | -126,000.00 |
| | | | | | | Annual Budget | | -126,000.00 |
| Account: 01-6080-0930 WATER - Interest Income - BMO | | | | | | | | |
| | | | | | | Beginning Balance | -1,120.31 | |
| | | | | | | YTD Account Total | | -1,120.31 |
| | | | | | | Annual Budget | | -2,200.00 |
| Account: 01-6080-0968 WATER - Interest/NSF Charges -Billings | | | | | | | | |
| | | | | | | Beginning Balance | -1,691.11 | |
| 05 | 05/03/19 | 042854 | SALES | WATER-Int. Billing/NSF Charges | | 0.00 | -589.85 | -2,280.96 |
| 05 | 05/14/19 | 043018 | CREC | Rcpt: 0124070, BMO TREASURY AND PAYMENT SOLUTIONS | WATER - Cash | 0.00 | -21.93 | -2,302.89 |
| | | | | | | Period 05 Total | 0.00 | -611.78 |
| | | | | | | Period Net | | -611.78 |
| | | | | | | YTD Account Total | | -2,302.89 |
| | | | | | | Annual Budget | | -6,000.00 |
| Account: 01-6900-0975 TRNS FR RES-Water Specifieds | | | | | | | | |
| | | | | | | Beginning Balance | -266,439.00 | |
| | | | | | | YTD Account Total | | -266,439.00 |
| | | | | | | Annual Budget | | -266,439.00 |
| Account: 01-6900-0985 TRNS FR OTHER FUNDS-2019 Grant (OCIF) | | | | | | | | |
| | | | | | | Beginning Balance | -67,152.00 | |
| | | | | | | YTD Account Total | | -67,152.00 |
| | | | | | | Annual Budget | | -67,152.00 |
| Account: 01-7330-0010 WWTP - Wages - Full Time | | | | | | | | |
| | | | | | | Beginning Balance | 58,835.11 | |
| 05 | 05/31/19 | 043125 | GLJL | MAY PYRLL/BENEFITS PP 9-11 | VPE 5-1 | 30,214.05 | 0.00 | 89,049.16 |
| 05 | 05/31/19 | 043128 | GLJL | MAY OIC WAGES - S ROBERTS | PE 5-4 | 0.00 | -7,384.80 | 81,664.36 |
| | | | | | | Period 05 Total | 30,214.05 | -7,384.80 |
| | | | | | | Period Net | | 22,829.25 |
| | | | | | | YTD Account Total | | 81,664.36 |
| | | | | | | Annual Budget | | 191,000.00 |

General Ledger

Ledger Detail for Fiscal Year Ending DEC 31,2019 - Posting Date: 05/01/19 To 05/31/19

| Pd. | Date | Trace # | Source | Description | Ref | Debits | Credits | Balance |
|---|----------|---------|--------|------------------------------|-------------|-------------------|---------|-----------|
| Account: 01-7330-0020 WWTP - Wages - Part Time | | | | | | | | |
| | | | | | | Beginning Balance | | 0.00 |
| 05 | 05/31/19 | 043125 | GLJL | MAY PYRLL/BENEFITS PP 9-11 | VPE 5-1 | 2,964.00 | 0.00 | 2,964.00 |
| | | | | Period 05 Total | | 2,964.00 | 0.00 | |
| | | | | | | Period Net | | 2,964.00 |
| | | | | | | YTD Account Total | | 2,964.00 |
| | | | | | | Annual Budget | | 9,460.00 |
| Account: 01-7330-0030 WWTP - Overtime | | | | | | | | |
| | | | | | | Beginning Balance | | 3,856.06 |
| 05 | 05/31/19 | 043125 | GLJL | MAY PYRLL/BENEFITS PP 9-11 | VPE 5-1 | 1,241.01 | 0.00 | 5,097.07 |
| | | | | Period 05 Total | | 1,241.01 | 0.00 | |
| | | | | | | Period Net | | 1,241.01 |
| | | | | | | YTD Account Total | | 5,097.07 |
| | | | | | | Annual Budget | | 18,183.00 |
| Account: 01-7330-0040 WWTP - On Call | | | | | | | | |
| | | | | | | Beginning Balance | | 3,996.38 |
| 05 | 05/31/19 | 043125 | GLJL | MAY PYRLL/BENEFITS PP 9-11 | VPE 5-1 | 1,660.72 | 0.00 | 5,657.10 |
| 05 | 05/31/19 | 043128 | GLJL | MAY OIC WAGES - S ROBERTS | PE 5-4 | 0.00 | -492.32 | 5,164.78 |
| | | | | Period 05 Total | | 1,660.72 | -492.32 | |
| | | | | | | Period Net | | 1,168.40 |
| | | | | | | YTD Account Total | | 5,164.78 |
| | | | | | | Annual Budget | | 16,050.00 |
| Account: 01-7330-0050 WWTP - Benefits | | | | | | | | |
| | | | | | | Beginning Balance | | 19,143.65 |
| 05 | 05/01/19 | 042945 | PURCH | GREEN SHIELD CANADA, 8337245 | GREENSHIELD | 293.34 | 0.00 | 19,436.99 |
| 05 | 05/01/19 | 042945 | PURCH | GREEN SHIELD CANADA, 8337246 | GREENSHIELD | 804.44 | 0.00 | 20,241.43 |
| 05 | 05/01/19 | 042945 | PURCH | RWAM INSURANCE, 8809-MAY2019 | MAY #100001 | 259.40 | 0.00 | 20,500.83 |
| 05 | 05/31/19 | 043125 | GLJL | MAY PYRLL/BENEFITS PP 9-11 | VPE 5-1 | 3,058.94 | 0.00 | 23,559.77 |
| 05 | 05/31/19 | 043127 | GLJL | MAY OMERS - EMPLOYER PORTION | VPE 5-3 | 2,709.27 | 0.00 | 26,269.04 |
| 05 | 05/31/19 | 043128 | GLJL | MAY OIC WAGES - S ROBERTS | PE 5-4 | 0.00 | -716.98 | 25,552.06 |
| | | | | Period 05 Total | | 7,125.39 | -716.98 | |
| | | | | | | Period Net | | 6,408.41 |
| | | | | | | YTD Account Total | | 25,552.06 |
| | | | | | | Annual Budget | | 56,398.00 |
| Account: 01-7330-0060 WWTP - OfficeSupplies | | | | | | | | |
| | | | | | | Beginning Balance | | 334.02 |
| 05 | 05/31/19 | 043095 | PURCH | BMO MASTERCARD, 052819-JASON | WAL-MART | 141.07 | 0.00 | 475.09 |
| 05 | 05/31/19 | 043108 | PURCH | 839126 ONTARIO LTD., 47288 | WWTP - | 37.65 | 0.00 | 512.74 |

General Ledger

Ledger Detail for Fiscal Year Ending DEC 31,2019 - Posting Date: 05/01/19 To 05/31/19

| Pd. | Date | Trace # | Source Description | Ref | Debits | Credits | Balance |
|---|----------|---------|---|--------------|----------|-----------|-----------|
| Period 05 Total | | | | | 178.72 | 0.00 | |
| Period Net | | | | | | | 178.72 |
| YTD Account Total | | | | | | | 512.74 |
| Annual Budget | | | | | | | 2,000.00 |
| Account: 01-7330-0070 WWTP - Telephone and Alarm | | | | | | | |
| Beginning Balance | | | | | | 2,822.94 | |
| 05 | 05/07/19 | 042893 | PURCH SECURITY ONE, 783661 | WWTP - | 41.21 | 0.00 | 2,864.15 |
| 05 | 05/07/19 | 042893 | PURCH SECURITY ONE, 783662 | WWTP - 516 | 40.19 | 0.00 | 2,904.34 |
| 05 | 05/07/19 | 042893 | PURCH SECURITY ONE, 783663 | WWTP - 135 | 40.19 | 0.00 | 2,944.53 |
| 05 | 05/07/19 | 042893 | PURCH SECURITY ONE, 783664 | WWTP - 715 | 41.21 | 0.00 | 2,985.74 |
| 05 | 05/07/19 | 042893 | PURCH SECURITY ONE, 783665 | WWTP - 92 | 62.83 | 0.00 | 3,048.57 |
| 05 | 05/15/19 | 042982 | PURCH BELL CANADA (9000), 050419 - WWTP | 519 339 7273 | 381.03 | 0.00 | 3,429.60 |
| 05 | 05/21/19 | 043013 | PURCH BELL CANADA (9000), 051319-WWTP | 519 111 6605 | 37.60 | 0.00 | 3,467.20 |
| Period 05 Total | | | | | 644.26 | 0.00 | |
| Period Net | | | | | | | 644.26 |
| YTD Account Total | | | | | | | 3,467.20 |
| Annual Budget | | | | | | | 8,605.00 |
| Account: 01-7330-0090 WWTP - Training/Conferences | | | | | | | |
| Beginning Balance | | | | | | 190.87 | |
| 05 | 05/31/19 | 043108 | PURCH STEPHEN ROBERTS, R225843 | WWTP - | 145.00 | 0.00 | 335.87 |
| 05 | 05/31/19 | 043108 | PURCH STEPHEN ROBERTS, R225844 | WWTP - | 145.00 | 0.00 | 480.87 |
| Period 05 Total | | | | | 290.00 | 0.00 | |
| Period Net | | | | | | | 290.00 |
| YTD Account Total | | | | | | | 480.87 |
| Annual Budget | | | | | | | 8,500.00 |
| Account: 01-7330-0100 WWTP - WSIB | | | | | | | |
| Beginning Balance | | | | | | 2,100.67 | |
| 05 | 05/31/19 | 043126 | GLJL MAY WSIB ACCRUAL PP 9-11 | VPE 5-2 | 1,136.51 | 0.00 | 3,237.18 |
| 05 | 05/31/19 | 043128 | GLJL MAY OIC WAGES - S ROBERTS | PE 5-4 | 0.00 | -248.13 | 2,989.05 |
| Period 05 Total | | | | | 1,136.51 | -248.13 | |
| Period Net | | | | | | | 888.38 |
| YTD Account Total | | | | | | | 2,989.05 |
| Annual Budget | | | | | | | 7,233.00 |
| Account: 01-7330-0110 WWTP - Equipment Purchases/Mntce/Repairs | | | | | | | |
| Beginning Balance | | | | | | 20,766.64 | |
| 05 | 05/31/19 | 043108 | PURCH ERIKS-SARNIA, SRO20690 | WWTP - BALL | 142.76 | 0.00 | 20,909.40 |
| 05 | 05/31/19 | 043108 | PURCH DOWLER-KARN LIMITED, 34791860 | WWTP - | 79.21 | 0.00 | 20,988.61 |
| Period 05 Total | | | | | 221.97 | 0.00 | |
| Period Net | | | | | | | 221.97 |

General Ledger

Ledger Detail for Fiscal Year Ending DEC 31,2019 - Posting Date: 05/01/19 To 05/31/19

| Pd. | Date | Trace # | Source Description | Ref | Debits | Credits | Balance |
|--|----------|---------|--|--------------|-------------------|---------|-----------|
| | | | | | YTD Account Total | | 20,988.61 |
| | | | | | Annual Budget | | 20,000.00 |
| Account: 01-7330-0120 WWTP - Laboratory Supp./Equipment | | | | | Beginning Balance | | 600.90 |
| | | | | | YTD Account Total | | 600.90 |
| | | | | | Annual Budget | | 5,000.00 |
| Account: 01-7330-0130 WWTP - Hdwe Supp./Small Tools | | | | | Beginning Balance | | 608.45 |
| 05 | 05/15/19 | 042982 | PURCH PERRY ORANGE/SNAP ON, 05131966926 | WWTP - | 61.00 | 0.00 | 669.45 |
| | | | | | Period 05 Total | | 61.00 |
| | | | | | Period Net | | 61.00 |
| | | | | | YTD Account Total | | 669.45 |
| | | | | | Annual Budget | | 3,500.00 |
| Account: 01-7330-0140 WWTP - Truck,Fuel,Maintenance | | | | | Beginning Balance | | 1,329.63 |
| 05 | 05/09/19 | 042980 | PURCH IMPERIAL OIL, 59240861 | WWTP #5 | 435.12 | 0.00 | 1,764.75 |
| | | | | | Period 05 Total | | 435.12 |
| | | | | | Period Net | | 435.12 |
| | | | | | YTD Account Total | | 1,764.75 |
| | | | | | Annual Budget | | 7,500.00 |
| Account: 01-7330-0150 WWTP - Machine Maintenance | | | | | Beginning Balance | | 559.65 |
| 05 | 05/15/19 | 042982 | PURCH TSC STORES - 101256, 7725 | WWTP- | 90.36 | 0.00 | 650.01 |
| 05 | 05/15/19 | 042982 | PURCH LEVITT-SAFETY, 1639805-00 | WWTP - | 738.81 | 0.00 | 1,388.82 |
| 05 | 05/15/19 | 042982 | PURCH CITY ELECTRIC SUPPLY, SAR/074289 | WWTP - MDL-1 | 6.87 | 0.00 | 1,395.69 |
| 05 | 05/21/19 | 043013 | PURCH PARTSOURCE STORE#746, 332610 | WWTP - | 34.58 | 0.00 | 1,430.27 |
| | | | | | Period 05 Total | | 870.62 |
| | | | | | Period Net | | 870.62 |
| | | | | | YTD Account Total | | 1,430.27 |
| | | | | | Annual Budget | | 10,000.00 |
| Account: 01-7330-0160 WWTP - Bldg/Grounds Maintenance | | | | | Beginning Balance | | 581.50 |
| 05 | 05/31/19 | 043108 | PURCH RONA WILSON PLUMBING & HARDWA, 101142 | WWTP - | 27.43 | 0.00 | 608.93 |
| 05 | 05/31/19 | 043108 | PURCH RONA WILSON PLUMBING & HARDWA, 3311 | WWTP - RND | 9.96 | 0.00 | 618.89 |
| 05 | 05/31/19 | 043108 | PURCH RONA WILSON PLUMBING & HARDWA, 3481 | WWTP - | 18.82 | 0.00 | 637.71 |
| 05 | 05/31/19 | 043108 | PURCH PRINCESS AUTO, 908603 | WWTP - | 228.93 | 0.00 | 866.64 |

General Ledger

Ledger Detail for Fiscal Year Ending DEC 31,2019 - Posting Date: 05/01/19 To 05/31/19

| Pd. | Date | Trace # | Source Description | Ref | Debits | Credits | Balance |
|--|----------|---------|--|--------------|----------|-----------|-----------|
| Period 05 Total | | | | | 285.14 | 0.00 | |
| Period Net | | | | | | | 285.14 |
| YTD Account Total | | | | | | | 866.64 |
| Annual Budget | | | | | | | 6,000.00 |
| Account: 01-7330-0170 WWTP - Insurance | | | | | | | |
| Beginning Balance | | | | | | 16,215.84 | |
| YTD Account Total | | | | | | | 16,215.84 |
| Annual Budget | | | | | | | 17,000.00 |
| Account: 01-7330-0180 WWTP - Licenses & Fees | | | | | | | |
| Beginning Balance | | | | | | 925.00 | |
| YTD Account Total | | | | | | | 925.00 |
| Annual Budget | | | | | | | 1,500.00 |
| Account: 01-7330-0190 WWTP - Health & Safety | | | | | | | |
| Beginning Balance | | | | | | 2,495.33 | |
| 05 | 05/07/19 | 042893 | PURCH SECURITY ONE, 783667 | WWTP - LONE | 66.14 | 0.00 | 2,561.47 |
| 05 | 05/31/19 | 043108 | PURCH DEVTRA INC., 8000 | WWTP - | 414.29 | 0.00 | 2,975.76 |
| 05 | 05/31/19 | 043108 | PURCH HSE INTEGRATED LTD., IN10357710 | WWTP - | 290.02 | 0.00 | 3,265.78 |
| Period 05 Total | | | | | 770.45 | 0.00 | |
| Period Net | | | | | | | 770.45 |
| YTD Account Total | | | | | | | 3,265.78 |
| Annual Budget | | | | | | | 5,000.00 |
| Account: 01-7330-0200 WWTP - SludgeHaulage&Disposal | | | | | | | |
| Beginning Balance | | | | | | 2,104.77 | |
| 05 | 05/31/19 | 043108 | PURCH CENTRAL SANITATION, 0000132643 | WWTP - | 1,046.81 | 0.00 | 3,151.58 |
| 05 | 05/31/19 | 043108 | PURCH WASTE CONNECTIONS OF CANADA I, 7131-0000185300 | WWTP - BASIC | 58.12 | 0.00 | 3,209.70 |
| Period 05 Total | | | | | 1,104.93 | 0.00 | |
| Period Net | | | | | | | 1,104.93 |
| YTD Account Total | | | | | | | 3,209.70 |
| Annual Budget | | | | | | | 50,000.00 |
| Account: 01-7330-0210 WWTP - Lab Testing | | | | | | | |
| Beginning Balance | | | | | | 2,975.66 | |
| 05 | 05/31/19 | 043108 | PURCH SGS LAKEFIELD RESEARCH LTD, 11244082 | WWTP - Lab | 672.68 | 0.00 | 3,648.34 |
| 05 | 05/31/19 | 043108 | PURCH SGS LAKEFIELD RESEARCH LTD, 11245958 | WWTP - Lab | 134.83 | 0.00 | 3,783.17 |
| Period 05 Total | | | | | 807.51 | 0.00 | |
| Period Net | | | | | | | 807.51 |

General Ledger

Ledger Detail for Fiscal Year Ending DEC 31,2019 - Posting Date: 05/01/19 To 05/31/19

| Pd. | Date | Trace # | Source Description | Ref | Debits | Credits | Balance |
|---|----------|---------|---|---------------|-------------------|----------|------------|
| | | | | | YTD Account Total | | 3,783.17 |
| | | | | | Annual Budget | | 8,000.00 |
| Account: 01-7330-0220 WWTP - Chemicals | | | | | | | |
| | | | | | Beginning Balance | | 4,850.80 |
| | | | | | YTD Account Total | | 4,850.80 |
| | | | | | Annual Budget | | 14,000.00 |
| Account: 01-7330-0230 WWTP - Natural Gas | | | | | | | |
| | | | | | Beginning Balance | | 4,037.24 |
| | | | | | YTD Account Total | | 4,037.24 |
| | | | | | Annual Budget | | 12,000.00 |
| Account: 01-7330-0240 WWTP - Water | | | | | | | |
| | | | | | Beginning Balance | | 1,434.20 |
| 05 | 05/31/19 | 043108 | PURCH VPE - WATER, 060074 | 081 7736 - 92 | 459.85 | 0.00 | 1,894.05 |
| 05 | 05/31/19 | 043108 | PURCH VPE - WATER, 060075 | 081 7738 - 92 | 104.77 | 0.00 | 1,998.82 |
| | | | | | Period 05 Total | 564.62 | 0.00 |
| | | | | | Period Net | | 564.62 |
| | | | | | YTD Account Total | | 1,998.82 |
| | | | | | Annual Budget | | 4,500.00 |
| Account: 01-7330-0250 WWTP - Hydro | | | | | | | |
| | | | | | Beginning Balance | | 40,087.19 |
| 05 | 05/15/19 | 042982 | PURCH BLUEWATER POWER DISTRIBUTION , 250004192407 | 1000953 - | 9,379.54 | 0.00 | 49,466.73 |
| 05 | 05/15/19 | 042982 | PURCH BLUEWATER POWER DISTRIBUTION , 250004192409 | 1062865 - 1 | 92.34 | 0.00 | 49,559.07 |
| 05 | 05/24/19 | 043048 | PURCH BLUEWATER POWER DISTRIBUTION , 250004204716 | 1000955 | 153.87 | 0.00 | 49,712.94 |
| 05 | 05/24/19 | 043048 | PURCH BLUEWATER POWER DISTRIBUTION , 250004204717 | 1000957 | 71.95 | 0.00 | 49,784.89 |
| 05 | 05/24/19 | 043048 | PURCH BLUEWATER POWER DISTRIBUTION , 250004204724 | 1091273 | 110.15 | 0.00 | 49,895.04 |
| | | | | | Period 05 Total | 9,807.85 | 0.00 |
| | | | | | Period Net | | 9,807.85 |
| | | | | | YTD Account Total | | 49,895.04 |
| | | | | | Annual Budget | | 120,000.00 |
| Account: 01-7330-0260 WWTP - Sanitary Sewers | | | | | | | |
| | | | | | Beginning Balance | | 1,002.38 |
| 05 | 05/15/19 | 042982 | PURCH TSC STORES - 101256, 8672 | WWTP- | 498.53 | 0.00 | 1,500.91 |
| 05 | 05/31/19 | 043108 | PURCH FERRERA CONCRETE LIMITED, 17931 | WWTP - | 1,908.00 | 0.00 | 3,408.91 |

General Ledger

Ledger Detail for Fiscal Year Ending DEC 31,2019 - Posting Date: 05/01/19 To 05/31/19

| Pd. | Date | Trace # | Source Description | Ref | Debits | Credits | Balance |
|---|----------|---------|---|-------------|-----------|-----------|-----------|
| Period 05 Total | | | | | 2,406.53 | 0.00 | |
| Period Net | | | | | | | 2,406.53 |
| YTD Account Total | | | | | | | 3,408.91 |
| Annual Budget | | | | | | | 40,000.00 |
| Account: 01-7330-0270 WWTP- Machine Rep(Outside Contractors) | | | | | | | |
| Beginning Balance | | | | | | 4,601.59 | |
| 05 | 05/21/19 | 043013 | PURCH LANGTREE CONTROLS LIMITED, 206176 | WWTP - DATA | 118.77 | 0.00 | 4,720.36 |
| Period 05 Total | | | | | 118.77 | 0.00 | |
| Period Net | | | | | | | 118.77 |
| YTD Account Total | | | | | | | 4,720.36 |
| Annual Budget | | | | | | | 25,000.00 |
| Account: 01-7330-0275 WWTP- Generator Preventive Mntce | | | | | | | |
| Beginning Balance | | | | | | 773.38 | |
| 05 | 05/31/19 | 043108 | PURCH PINWOOD TRUCK PTS.INC., I1202114 | WWTP - | 78.10 | 0.00 | 851.48 |
| 05 | 05/31/19 | 043108 | PURCH PODOLINSKY EQUIPMENT LTD, 138839 | WWTP - | 118.68 | 0.00 | 970.16 |
| 05 | 05/31/19 | 043108 | PURCH PRINCESS AUTO, 906921 | WWTP - PIN | 65.09 | 0.00 | 1,035.25 |
| 05 | 05/31/19 | 043108 | PURCH PRINCESS AUTO, 908029 | WWTP - | 98.58 | 0.00 | 1,133.83 |
| Period 05 Total | | | | | 360.45 | 0.00 | |
| Period Net | | | | | | | 360.45 |
| YTD Account Total | | | | | | | 1,133.83 |
| Annual Budget | | | | | | | 5,500.00 |
| Account: 01-7330-0276 WWTP - Generator - Fuel /Gas | | | | | | | |
| Beginning Balance | | | | | | 767.75 | |
| YTD Account Total | | | | | | 767.75 | |
| Annual Budget | | | | | | | 2,500.00 |
| Account: 01-7330-0290 WWTP - Miscellaneous | | | | | | | |
| Beginning Balance | | | | | | 209.56 | |
| YTD Account Total | | | | | | 209.56 | |
| Annual Budget | | | | | | | 500.00 |
| Account: 01-7330-0300 WWTP - Clothing Account | | | | | | | |
| Beginning Balance | | | | | | 975.28 | |
| YTD Account Total | | | | | | 975.28 | |
| Annual Budget | | | | | | | 5,000.00 |
| Account: 01-7370-0010 WATER - Wages-Full Time Admin | | | | | | | |
| Beginning Balance | | | | | | 29,656.64 | |
| 05 | 05/31/19 | 043125 | GLJL MAY PYRLL/BENEFITS PP 9-11 | VPE 5-1 | 11,225.19 | 0.00 | 40,881.83 |

General Ledger

Ledger Detail for Fiscal Year Ending DEC 31,2019 - Posting Date: 05/01/19 To 05/31/19

| Pd. | Date | Trace # | Source | Description | Ref | Debits | Credits | Balance |
|--|----------|---------|--------|------------------------------|-------------|-----------|-----------|-----------|
| Period 05 Total | | | | | | 11,225.19 | 0.00 | |
| Period Net | | | | | | | | 11,225.19 |
| YTD Account Total | | | | | | | | 40,881.83 |
| Annual Budget | | | | | | | | 96,840.00 |
| Account: 01-7370-0020 WATER - Wages-Full Time - OIC | | | | | | | | |
| Beginning Balance | | | | | | | 19,692.80 | |
| 05 | 05/31/19 | 043128 | GLJL | MAY OIC WAGES - S ROBERTS | PE 5-4 | 7,384.80 | 0.00 | 27,077.60 |
| Period 05 Total | | | | | | 7,384.80 | 0.00 | |
| Period Net | | | | | | | | 7,384.80 |
| YTD Account Total | | | | | | | | 27,077.60 |
| Annual Budget | | | | | | | | 64,465.00 |
| Account: 01-7370-0030 WATER - Wages- Oncall - OIC | | | | | | | | |
| Beginning Balance | | | | | | | 1,230.80 | |
| 05 | 05/31/19 | 043128 | GLJL | MAY OIC WAGES - S ROBERTS | PE 5-4 | 492.32 | 0.00 | 1,723.12 |
| Period 05 Total | | | | | | 492.32 | 0.00 | |
| Period Net | | | | | | | | 492.32 |
| YTD Account Total | | | | | | | | 1,723.12 |
| Annual Budget | | | | | | | | 3,000.00 |
| Account: 01-7370-0040 WATER - Benefits - Admin | | | | | | | | |
| Beginning Balance | | | | | | | 8,543.40 | |
| 05 | 05/01/19 | 042945 | PURCH | GREEN SHIELD CANADA, 8337245 | GREENSHIELD | 488.90 | 0.00 | 9,032.30 |
| 05 | 05/01/19 | 042945 | PURCH | RWAM INSURANCE, 8809-MAY2019 | MAY #100001 | 179.28 | 0.00 | 9,211.58 |
| 05 | 05/31/19 | 043125 | GLJL | MAY PYRLL/BENEFITS PP 9-11 | VPE 5-1 | 1,025.24 | 0.00 | 10,236.82 |
| 05 | 05/31/19 | 043127 | GLJL | MAY OMERS - EMPLOYER PORTION | VPE 5-3 | 1,199.16 | 0.00 | 11,435.98 |
| Period 05 Total | | | | | | 2,892.58 | 0.00 | |
| Period Net | | | | | | | | 2,892.58 |
| YTD Account Total | | | | | | | | 11,435.98 |
| Annual Budget | | | | | | | | 27,501.00 |
| Account: 01-7370-0050 WATER - Benefits - OIC | | | | | | | | |
| Beginning Balance | | | | | | | 5,902.53 | |
| 05 | 05/01/19 | 042945 | PURCH | GREEN SHIELD CANADA, 8337246 | GREENSHIELD | 402.22 | 0.00 | 6,304.75 |
| 05 | 05/01/19 | 042945 | PURCH | RWAM INSURANCE, 8809-MAY2019 | MAY #100001 | 75.92 | 0.00 | 6,380.67 |
| 05 | 05/31/19 | 043127 | GLJL | MAY OMERS - EMPLOYER PORTION | VPE 5-3 | 786.59 | 0.00 | 7,167.26 |
| 05 | 05/31/19 | 043128 | GLJL | MAY OIC WAGES - S ROBERTS | PE 5-4 | 716.98 | 0.00 | 7,884.24 |
| Period 05 Total | | | | | | 1,981.71 | 0.00 | |
| Period Net | | | | | | | | 1,981.71 |
| YTD Account Total | | | | | | | | 7,884.24 |
| Annual Budget | | | | | | | | 19,332.00 |

General Ledger

Ledger Detail for Fiscal Year Ending DEC 31,2019 - Posting Date: 05/01/19 To 05/31/19

| Pd. | Date | Trace # | Source Description | Ref | Debits | Credits | Balance |
|------------------------------|----------|---------|---|-----------------|-------------------|-----------|------------|
| Account: 01-7370-0070 | | | WATER - WSIB - Admin | | | | |
| | | | | | Beginning Balance | 934.17 | |
| 05 | 05/31/19 | 043126 | GLJL MAY WSIB ACCRUAL PP 9-11 | VPE 5-2 | 353.59 | 0.00 | 1,287.76 |
| | | | | Period 05 Total | 353.59 | 0.00 | |
| | | | | | Period Net | | 353.59 |
| | | | | | YTD Account Total | | 1,287.76 |
| | | | | | Annual Budget | | 3,050.00 |
| Account: 01-7370-0080 | | | WATER - WSIB - OIC | | | | |
| | | | | | Beginning Balance | 659.08 | |
| 05 | 05/31/19 | 043128 | GLJL MAY OIC WAGES - S ROBERTS | PE 5-4 | 248.13 | 0.00 | 907.21 |
| | | | | Period 05 Total | 248.13 | 0.00 | |
| | | | | | Period Net | | 248.13 |
| | | | | | YTD Account Total | | 907.21 |
| | | | | | Annual Budget | | 2,267.00 |
| Account: 01-7370-0610 | | | WATER - LAWSS Operating-Water Purchase | | | | |
| | | | | | Beginning Balance | 7,457.69 | |
| 05 | 05/15/19 | 042982 | PURCH LAMBTON AREA WATER SUPPLY SYS, 817 | LAWSS | 1,864.42 | 0.00 | 9,322.11 |
| | | | | Period 05 Total | 1,864.42 | 0.00 | |
| | | | | | Period Net | | 1,864.42 |
| | | | | | YTD Account Total | | 9,322.11 |
| | | | | | Annual Budget | | 22,373.00 |
| Account: 01-7370-0612 | | | WATER - LAWSS Capital Water | | | | |
| | | | | | Beginning Balance | 71,738.60 | |
| 05 | 05/15/19 | 042982 | PURCH LAMBTON AREA WATER SUPPLY SYS, 817 | LAWSS | 17,934.65 | 0.00 | 89,673.25 |
| | | | | Period 05 Total | 17,934.65 | 0.00 | |
| | | | | | Period Net | | 17,934.65 |
| | | | | | YTD Account Total | | 89,673.25 |
| | | | | | Annual Budget | | 215,216.00 |
| Account: 01-7370-0616 | | | WATER-Watermains-Sarnia-Annual Fee | | | | |
| | | | | | Beginning Balance | 0.00 | |
| 05 | 05/15/19 | 042982 | PURCH CORP OF THE CITY OF SARNIA, 36010 | WATER- | 2,875.74 | 0.00 | 2,875.74 |
| | | | | Period 05 Total | 2,875.74 | 0.00 | |
| | | | | | Period Net | | 2,875.74 |
| | | | | | YTD Account Total | | 2,875.74 |
| | | | | | Annual Budget | | 3,200.00 |

General Ledger

Ledger Detail for Fiscal Year Ending DEC 31,2019 - Posting Date: 05/01/19 To 05/31/19

| Pd. | Date | Trace # | Source Description | Ref | Debits | Credits | Balance |
|------------------------------|----------|---------|---|-------------|-------------------|----------|-----------|
| Account: 01-7370-0620 | | | WATER-Watermains-Operating/Mntce/Service | | | | |
| | | | | | Beginning Balance | 6,984.10 | |
| 05 | 05/07/19 | 042893 | PURCH WOLSELEY CANADA INC, 8032463 | WATER - TOP | 1,419.55 | 0.00 | 8,403.65 |
| 05 | 05/15/19 | 042982 | PURCH WOLSELEY CANADA INC, 8073107 | WATER - | 139.47 | 0.00 | 8,543.12 |
| 05 | 05/31/19 | 043108 | PURCH DEGROOT'S NURSERIES, 1053283 | WATER - | 202.80 | 0.00 | 8,745.92 |
| 05 | 05/31/19 | 043108 | PURCH TEAHEN HOME HDWE BLDG CENTRE, 014995 | WATER - | 116.32 | 0.00 | 8,862.24 |
| 05 | 05/31/19 | 043108 | PURCH ONTARIO ONE CALL, 201900904 | WATER - | 70.79 | 0.00 | 8,933.03 |
| 05 | 05/31/19 | 043108 | PURCH FERRERA CONCRETE LIMITED, 17930 | WATER - | 1,714.66 | 0.00 | 10,647.69 |
| Period 05 Total | | | | | 3,663.59 | 0.00 | |
| | | | | | Period Net | | 3,663.59 |
| | | | | | YTD Account Total | | 10,647.69 |
| | | | | | Annual Budget | | 50,000.00 |
| Account: 01-7370-0625 | | | WATER - Meter Transmitters (BWP) | | | | |
| | | | | | Beginning Balance | 382.21 | |
| 05 | 05/15/19 | 042982 | PURCH BLUEWATER POWER SERVICES CORP, 90047320 | NEW | 273.04 | 0.00 | 655.25 |
| Period 05 Total | | | | | 273.04 | 0.00 | |
| | | | | | Period Net | | 273.04 |
| | | | | | YTD Account Total | | 655.25 |
| | | | | | Annual Budget | | 3,000.00 |
| Account: 01-7370-0645 | | | WATER - Meter Maintenance | | | | |
| | | | | | Beginning Balance | 258.57 | |
| | | | | | YTD Account Total | | 258.57 |
| | | | | | Annual Budget | | 500.00 |
| Account: 01-7370-0655 | | | WATER - Water Testing | | | | |
| | | | | | Beginning Balance | 0.00 | |
| 05 | 05/31/19 | 043095 | PURCH BMO MASTERCARD, 052819-JASON | WALMART | 48.60 | 0.00 | 48.60 |
| Period 05 Total | | | | | 48.60 | 0.00 | |
| | | | | | Period Net | | 48.60 |
| | | | | | YTD Account Total | | 48.60 |
| | | | | | Annual Budget | | 1,000.00 |
| Account: 01-7370-0660 | | | WATER - Meter Reads/Billing/Collection Ex | | | | |
| | | | | | Beginning Balance | 2,422.55 | |
| 05 | 05/14/19 | 043019 | PURCH BMO TREASURY & PAYMENT SOLUTI, 051419-WATER | WAT - CASH | 40.46 | 0.00 | 2,463.01 |
| 05 | 05/31/19 | 043124 | GLJL WATER DEPT - MAY POSTAGE USEAG | WW 5-2 | 137.46 | 0.00 | 2,600.47 |

General Ledger

Ledger Detail for Fiscal Year Ending DEC 31,2019 - Posting Date: 05/01/19 To 05/31/19

| Pd. | Date | Trace # | Source Description | Ref | Debits | Credits | Balance |
|--|----------|---------|---|--------------|--------|---------|-----------|
| Period 05 Total | | | | | 177.92 | 0.00 | |
| Period Net | | | | | | | 177.92 |
| YTD Account Total | | | | | | | 2,600.47 |
| Annual Budget | | | | | | | 10,000.00 |
| Account: 01-7370-0665 WATER - Office supplies | | | | | | | |
| Beginning Balance | | | | | | | 253.21 |
| YTD Account Total | | | | | | | 253.21 |
| Annual Budget | | | | | | | 750.00 |
| Account: 01-7370-0666 WATER - DWQMS Audit | | | | | | | |
| Beginning Balance | | | | | | | 1,068.48 |
| 05 | 05/31/19 | 043095 | PURCH BMO MASTERCARD, 052819-JASON | SUBWAY | 31.81 | 0.00 | 1,100.29 |
| Period 05 Total | | | | | 31.81 | 0.00 | |
| Period Net | | | | | | | 31.81 |
| YTD Account Total | | | | | | | 1,100.29 |
| Annual Budget | | | | | | | 2,500.00 |
| Account: 01-7370-0667 WATER - Audit Fees | | | | | | | |
| Beginning Balance | | | | | | | 1,500.00 |
| YTD Account Total | | | | | | | 1,500.00 |
| Annual Budget | | | | | | | 1,500.00 |
| Account: 01-7370-0668 WATER - Training, Education, Meals | | | | | | | |
| Beginning Balance | | | | | | | 1,564.17 |
| 05 | 05/15/19 | 042982 | PURCH JASON VERSTRAETEN, 041719 | WATER - MEAL | 135.08 | 0.00 | 1,699.25 |
| 05 | 05/31/19 | 043108 | PURCH ONTARIO MUNICIPAL WATER ASSOC, 2019-M-001 | WATER - 2019 | 345.98 | 0.00 | 2,045.23 |
| Period 05 Total | | | | | 481.06 | 0.00 | |
| Period Net | | | | | | | 481.06 |
| YTD Account Total | | | | | | | 2,045.23 |
| Annual Budget | | | | | | | 7,000.00 |
| Account: 01-7370-0670 WATER - Insurance | | | | | | | |
| Beginning Balance | | | | | | | 7,000.00 |
| YTD Account Total | | | | | | | 7,000.00 |
| Annual Budget | | | | | | | 7,000.00 |
| Account: 01-7370-0675 WATER - Write-Offs/Bad Debts/Bank Charges | | | | | | | |
| Beginning Balance | | | | | | | 1,286.51 |
| 05 | 05/16/19 | 042995 | SALES WATER - Write-Off/Bad Debts | | 466.68 | 0.00 | 1,753.19 |
| 05 | 05/16/19 | 042996 | SALES WATER - Write-Off/Bad Debts | | 0.00 | -3.62 | 1,749.57 |
| 05 | 05/21/19 | 043001 | SALES WATER - Write-Off/Bad Debts | | 0.00 | -466.68 | 1,282.89 |
| 05 | 05/27/19 | 043057 | SALES WATER - Write-Off/Bad Debts | | 6.22 | 0.00 | 1,289.11 |

General Ledger

Ledger Detail for Fiscal Year Ending DEC 31,2019 - Posting Date: 05/01/19 To 05/31/19

| Pd. | Date | Trace # | Source Description | Ref | Debits | Credits | Balance |
|---|----------|---------|------------------------------------|---------|--------|----------|----------|
| Period 05 Total | | | | | 472.90 | -470.30 | |
| Period Net | | | | | | | 2.60 |
| YTD Account Total | | | | | | | 1,289.11 |
| Annual Budget | | | | | | | 500.00 |
| Account: 01-7370-0680 WATER - Health & Safety | | | | | | | |
| Beginning Balance | | | | | | 438.33 | |
| YTD Account Total | | | | | | | 438.33 |
| Annual Budget | | | | | | | 1,500.00 |
| Account: 01-7370-0703 WATER - Meter Purchase | | | | | | | |
| Beginning Balance | | | | | | 75.22 | |
| YTD Account Total | | | | | | | 75.22 |
| Annual Budget | | | | | | | 3,000.00 |
| Account: 01-7370-0706 WATER - Hydrant & Accessory Purchase | | | | | | | |
| Beginning Balance | | | | | | 36.47 | |
| YTD Account Total | | | | | | | 36.47 |
| Annual Budget | | | | | | | 3,000.00 |
| Account: 01-7370-0805 WATER - Equipment Purchase | | | | | | | |
| Beginning Balance | | | | | | 1,861.19 | |
| YTD Account Total | | | | | | | 1,861.19 |
| Annual Budget | | | | | | | 3,500.00 |
| Account: 01-7370-0815 WATER - Backflow Maintenance | | | | | | | |
| Beginning Balance | | | | | | 0.00 | |
| 05 | 05/15/19 | 042982 | PURCH BSI ONLINE ULC, 1274 | WATER - | 490.78 | 0.00 | 490.78 |
| Period 05 Total | | | | | 490.78 | 0.00 | |
| Period Net | | | | | | | 490.78 |
| YTD Account Total | | | | | | | 490.78 |
| Annual Budget | | | | | | | 4,800.00 |
| Account: 01-7370-0825 WATER - Valve Maintenance | | | | | | | |
| Beginning Balance | | | | | | 0.00 | |
| 05 | 05/31/19 | 043108 | PURCH TSC STORES - 101256, TRN9129 | WATER- | 74.24 | 0.00 | 74.24 |
| Period 05 Total | | | | | 74.24 | 0.00 | |
| Period Net | | | | | | | 74.24 |
| YTD Account Total | | | | | | | 74.24 |
| Annual Budget | | | | | | | 2,500.00 |

General Ledger

Ledger Detail for Fiscal Year Ending DEC 31,2019 - Posting Date: 05/01/19 To 05/31/19

| Pd. | Date | Trace # | Source | Description | Ref | Debits | Credits | Balance |
|--|----------|---------|--------|--------------------------------------|--------|-------------------|------------|-----------|
| Account: 01-7900-0410 TRANS TO RES-(W) Monthly Billings | | | | | | | | |
| | | | | | | Beginning Balance | 18,075.72 | |
| 05 | 05/31/19 | 043123 | GLJL | TRANS TO WATER/SEWAGE RESERVES | WW 5-1 | 3,351.48 | 0.00 | 21,427.20 |
| | | | | Period 05 Total | | 3,351.48 | 0.00 | |
| | | | | Period Net | | | | 3,351.48 |
| | | | | YTD Account Total | | | | 21,427.20 |
| | | | | Annual Budget | | | | 84,029.00 |
| Account: 01-8100-0125 CAP (ND) Venetian - Engineering | | | | | | | | |
| | | | | | | Beginning Balance | 901.39 | |
| 05 | 05/07/19 | 042893 | PURCH | MIG ENGINEERING (2011) LTD., 0032524 | CAP - | 3,040.01 | 0.00 | 3,941.40 |
| 05 | 05/21/19 | 043013 | PURCH | MIG ENGINEERING (2011) LTD., 0032704 | CAP - | 1,893.58 | 0.00 | 5,834.98 |
| 05 | 05/31/19 | 043108 | PURCH | MIG ENGINEERING (2011) LTD., 0032742 | CAP - | 2,096.50 | 0.00 | 7,931.48 |
| | | | | Period 05 Total | | 7,030.09 | 0.00 | |
| | | | | Period Net | | | | 7,030.09 |
| | | | | YTD Account Total | | | | 7,931.48 |
| | | | | Annual Budget | | | | 15,000.00 |
| Account: 01-8100-0210 CAP (D) - 2018 F150 XLT | | | | | | | | |
| | | | | | | Beginning Balance | 46,595.88 | |
| | | | | | | YTD Account Total | 46,595.88 | |
| | | | | | | Annual Budget | 50,000.00 | |
| Account: 01-8100-0450 CAP (D) Digester Project (Grant Related) | | | | | | | | |
| | | | | | | Beginning Balance | 429.92 | |
| | | | | | | YTD Account Total | 429.92 | |
| | | | | | | Annual Budget | 423,662.00 | |
| Account: 01-8100-0520 CAP (D) - Generator - Perm - Michigan Ave | | | | | | | | |
| | | | | | | Beginning Balance | 30,426.24 | |
| | | | | | | YTD Account Total | 30,426.24 | |
| | | | | | | Annual Budget | 70,000.00 | |
| Account: 01-8100-0530 CAP (D) - Generator - Portable | | | | | | | | |
| | | | | | | Beginning Balance | 5,650.73 | |
| | | | | | | YTD Account Total | 5,650.73 | |
| | | | | | | Annual Budget | 6,000.00 | |

General Ledger

Ledger Detail for Fiscal Year Ending DEC 31,2019 - Posting Date: 05/01/19 To 05/31/19

| Pd. | Date | Trace # | Source | Description | Ref | Debits | Credits | Balance |
|-----|------|---------|--------|-------------|-----|--------|---------|---------|
|-----|------|---------|--------|-------------|-----|--------|---------|---------|

Report Summary

| | | |
|-----------------------|------------------|-------------|
| | Balance Forward: | -296,557.17 |
| Total Debits/Credits: | 126,618.26 | -56,210.67 |
| | Report Net: | -226,149.58 |

General Ledger

Current Budget Comparison - Revenue and Expense

Fiscal Year Ending: DEC 31,2019 To Period 5 Ending May 31, 2019

| Account | Description | Period To Date | YTD Actual | Annual Budget | Budget Remaining | Committed PO's | Budget % Used |
|--|----------------------------------|----------------|------------|---------------|------------------|----------------|---------------|
| Total Revenue | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund: 01 General | | | | | | | |
| Dept: 7350 ALEXANDRA PUMP STATION | | | | | | | |
| 01-7350-0010 | ALEXANDRA PUMP - Wages | 451.00 | 2,255.00 | 5,410.00 | 3,155.00 | 0.00 | 41.68 |
| 01-7350-0020 | ALEXANDRA PUMP - Benefits | 110.00 | 550.00 | 1,320.00 | 770.00 | 0.00 | 41.67 |
| 01-7350-0025 | ALEXANDRA PUMP - WSIB | 14.21 | 71.05 | 171.00 | 99.95 | 0.00 | 41.55 |
| 01-7350-0030 | ALEXANDRA PUMP - Hydro | 0.00 | 2,000.00 | 2,000.00 | 0.00 | 0.00 | 100.00 |
| 01-7350-0040 | ALEXANDRA PUMP - Water | 0.00 | 500.00 | 500.00 | 0.00 | 0.00 | 100.00 |
| 01-7350-0050 | ALEXANDRA PUMP - Repairs & Mntc | 259.30 | 978.51 | 3,000.00 | 2,021.49 | 0.00 | 32.62 |
| 01-7350-0090 | ALEXANDRA PUMP - Insurance | 0.00 | 1,105.00 | 1,105.00 | 0.00 | 0.00 | 100.00 |
| TOTALS | | 834.51 | 7,459.56 | 13,506.00 | 6,046.44 | 0.00 | 55.23 |
| Dept: 7360 BAYVIEW PUMP STATION | | | | | | | |
| 01-7360-0010 | BYVW PUMP STATION - Wages | 1,048.00 | 5,240.00 | 12,576.00 | 7,336.00 | 0.00 | 41.67 |
| 01-7360-0020 | BYVW PUMP STATION-Benefits | 255.00 | 1,275.00 | 3,060.00 | 1,785.00 | 0.00 | 41.67 |
| 01-7360-0025 | BYVW PUMP STATION - WSIB | 33.03 | 165.08 | 396.00 | 230.92 | 0.00 | 41.69 |
| 01-7360-0030 | BYVW PUMP STATION-Utilities | 637.44 | 4,259.80 | 8,000.00 | 3,740.20 | 0.00 | 53.25 |
| 01-7360-0040 | BYVW PUMP STATION-Water | 0.00 | 595.47 | 2,600.00 | 2,004.53 | 0.00 | 22.90 |
| 01-7360-0050 | BYVW PUMP STATION-EquipMntce.F | 628.42 | 2,866.06 | 6,000.00 | 3,133.94 | 0.00 | 47.77 |
| 01-7360-0060 | BYVW PUMP STATION-StormSewer | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 0.00 | 0.00 |
| 01-7360-0090 | BYVW PUMP STATION -Insurance | 0.00 | 6,883.11 | 6,884.00 | 0.89 | 0.00 | 99.99 |
| TOTALS | | 2,601.89 | 21,284.52 | 44,516.00 | 23,231.48 | 0.00 | 47.81 |
| Dept: 8000 CAPITAL EXPENDITURES | | | | | | | |
| 01-8000-0600 | CAP.EXP-Water (D) Venetian Water | 43,676.05 | 84,600.77 | 186,098.00 | 101,497.23 | 0.00 | 45.46 |
| 01-8000-0719 | CAP.EXP-WWTP-Trans fr VPE to WW | 0.00 | 126,000.00 | 126,000.00 | 0.00 | 0.00 | 100.00 |
| 01-8000-1020 | CAP.EXP-AlexandraSS(ND)Cleaning | 0.00 | 2,500.00 | 2,500.00 | 0.00 | 0.00 | 100.00 |
| 01-8000-1025 | CAP.EXP-AlexandraSS(ND)WallRepa | 0.00 | 0.00 | 2,750.00 | 2,750.00 | 0.00 | 0.00 |
| 01-8000-1030 | CAP.EXP-AlexandraSS(D)RoofHatchf | 0.00 | 0.00 | 5,500.00 | 5,500.00 | 0.00 | 0.00 |
| 01-8000-2005 | CAP.EXP-BYVW SS (D)-Ventilation | 0.00 | 0.00 | 4,400.00 | 4,400.00 | 0.00 | 0.00 |
| 01-8000-2010 | CAP.EXP-BYVWSS(ND)- Cleaning W | 0.00 | 5,000.00 | 5,000.00 | 0.00 | 0.00 | 100.00 |
| 01-8000-2045 | CAP.EXP-BYVW(ND)Catchbasin/Sink | 1,714.66 | 1,714.66 | 25,000.00 | 23,285.34 | 0.00 | 6.86 |
| 01-8000-2065 | CAP.EXP-BYVWSS(ND)UpgradeRese | 0.00 | 50,000.00 | 50,000.00 | 0.00 | 0.00 | 100.00 |
| 01-8000-2070 | CAP.EXP-BYVW SS (D) - 2019 FORC | 0.00 | 39,854.87 | 40,000.00 | 145.13 | 0.00 | 99.64 |
| 01-8000-3000 | CAP.EXP-KENDALL PS(D)-Overhaul | 586.11 | 48,459.11 | 148,246.00 | 99,786.89 | 0.00 | 32.69 |
| TOTALS | | 45,976.82 | 358,129.41 | 595,494.00 | 237,364.59 | 0.00 | 60.14 |
| Total Revenue | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

REPORT SUMMARY

| | | | | | | | |
|-------------------|------------------------|-----------|------------|------------|------------|------|-------|
| 01-7350 | ALEXANDRA PUMP STATION | 834.51 | 7,459.56 | 13,506.00 | 6,046.44 | 0.00 | 55.23 |
| 01-7360 | BAYVIEW PUMP STATION | 2,601.89 | 21,284.52 | 44,516.00 | 23,231.48 | 0.00 | 47.81 |
| 01-8000 | CAPITAL EXPENDITURES | 45,976.82 | 358,129.41 | 595,494.00 | 237,364.59 | 0.00 | 60.14 |
| Total Expenditure | | 49,413.22 | 386,873.49 | 653,516.00 | 266,642.51 | 0.00 | 59.20 |

General Ledger

Current Budget Comparison - Revenue and Expense
Fiscal Year Ending: DEC 31,2019 To Period 5 Ending May 31, 2019

| Account | Description | Period To Date | YTD Actual | Annual Budget | Budget Remaining | Committed PO's | Budget |
|--|-------------|----------------|--------------|---------------|------------------|----------------|--------|
| | | | | | | | % Used |
| Excess Revenue Over (Under) Expenditures | | (49,413.22) | (386,873.49) | (653,516.00) | 266,642.51 | 0.00 | 59.20 |