

GREATER SHEDIAC  
SEWERAGE  
**COMMISSION**  
DES ÉGOUTS  
SHEDIAC ET BANLIEUES



*2019 Annual General Meeting*

# **THE GREATER SHEDIAC SEWERAGE COMMISSION**

## **2019 ANNUAL GENERAL MEETING**

### **MEETING NO. 666**

**DATE:** THURSDAY, APRIL 25, 2019  
**LOCATION:** COMMISSION'S BOARDROOM  
**HOUR:** 6:00 P.M.

#### **AGENDA**

- 1. OFFICIAL OPENING**
- 2. APPROVAL OF THE AGENDA**
- 3. APPROVAL OF THE MINUTES OF THE 2018 ANNUAL GENERAL MEETING**
- 4. PRESENTATION OF THE 2018 AUDITED FINANCIAL STATEMENTS**
- 5. PRESENTATION OF THE 2018 ANNUAL REPORT**
- 6. RATIFICATION OF MEMBERS' ACTIONS**
- 7. APPOINTMENT OF AUDITORS**
- 8. PARTICIPATION OF THE PUBLIC**
- 9. ADJOURNMENT**

# THE GREATER SHEDIAC SEWERAGE COMMISSION

## 2018 ANNUAL GENERAL MEETING

Meeting No. 650, held on Wednesday, April 11, 2018

at 6:00 p.m., in Boudreau-Ouest

in the Commission's boardroom

**Members present:**

Roger Caissie,	chairperson
H.J. (Harry) McInroy,	vice-chairperson
Laura Gallant,	treasurer

**Members absent:**

Marie Ann Cormier,	member
André Bourque,	secretary

**Also present:**

Joey Frenette,	general manager
Stephanie Bernard,	office manager

**And:**

Louis-Paul Savoie,	Boudreau Albert Savoie & Associates
Mike Cormier,	Crandall Engineering Ltd.
Jacques Leblanc,	Mayor of Shediac
6 citizens	

## MINUTES

### 1. OFFICIAL OPENING

The annual general meeting of the Commission is officially called to order by the chairperson, Roger Caissie, at 6:01 p.m. He wishes a warm welcome to all who are present. A citizen asked if they would be allowed to ask questions. The chairperson answered that questions would be allowed towards the end of the meeting.

### 2. APPROVAL OF THE AGENDA

<b>18-24</b> Moved by:	Laura Gallant
Seconded by:	H.J. (Harry) McInroy

That the agenda, of the annual general meeting, dated April 11, 2018, be approved as submitted.

Motion Carried

### **3. APPROVAL OF THE MINUTES OF THE 2017 ANNUAL GENERAL MEETING**

**18-25** Moved by: H.J. (Harry) McInroy  
Seconded by: Laura Gallant

That the minutes of the annual general meeting, meeting No. 630, held on Wednesday, April 5, 2017, be approved as submitted.

Motion Carried

### **4. PRESENTATION OF THE 2017 AUDITED FINANCIAL STATEMENTS**

Mr. Louis-Paul Savoie, of Boudreau Albert Savoie & Associates, presented the audited financial statements for the year ended December 31, 2017.

**18-26** Moved by: Laura Gallant  
Seconded by: H.J. (Harry) McInroy

That we adopt the audited financial statements for the fiscal year ended December 31, 2017, as presented by the firm Boudreau Albert Savoie & Associates.

Motion Carried

### **5. PRESENTATION OF THE 2017 ANNUAL REPORT**

The chairperson, Roger Caissie, read his report. The general manager read the remaining items in the annual report.

**18-27** Moved by: Laura Gallant  
Seconded by: H.J. (Harry) McInroy

That the 2017 annual report be approved as submitted.

Motion Carried

### **6. RATIFICATION OF MEMBERS' ACTIONS**

**18-28** Moved by: H.J. (Harry) McInroy  
Seconded by: Laura Gallant

That all actions, procedures, contracts, regulations, nominations, elections and past payments, undertaken or performed by the members since the last annual general meeting of the Greater Shediac Sewerage Commission, held on April 5, 2017, as they appear in the minutes of the regular meetings of the Commission, or in any other book or record of the Commission be approved, ratified and confirmed.

Motion Carried



## **7. APPOINTMENT OF AUDITORS**

**18-29** Moved by: Laura Gallant  
Seconded by: H.J. (Harry) McInroy

That the accounting firm of Boudreau Albert Savoie & Associates be appointed as auditors for the year 2018.

Motion Carried

At this point, the attendees asked questions regarding lift station overflows, the quality of the marsh following the Cap-Brulé wastewater treatment facility, reporting of overflows especially during summer months & number of months of UV disinfection. The chairperson answered the questions and indicated that once our long-term study is completed, we will have a better global understanding of the needs of our collection system and our treatment system.

The mayor of Shediac congratulated the board members and staff for work well done. He also recommended that the GSSC ensure open and timely communication with the public regarding overflows and project updates, so the public remains informed.

## **8. ADJOURNMENT**

Roger Caissie moved that the meeting be adjourned at 7:11 p.m.

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**Chairperson**

**THE GREATER SHEDIAC SEWERAGE  
COMMISSION**

**Financial Statements**

For the year ended  
December 31, 2018

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**THE GREATER SHEDIAC SEWERAGE COMMISSION****TABLE OF CONTENTS – FINANCIAL STATEMENTS**

As at December 31, 2018

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## INDEPENDENT AUDITORS' REPORT

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### Opinion

We have audited the financial statements of The Greater Shediac Sewerage Commission which comprise the statement of financial position as at December 31, 2018, and the statements of operations and accumulated surplus, change in net debt and cash flows, for the year then ended, including, notes, and a summary significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of The Greater Shediac Sewerage Commission as at December 31, 2018 and the results of its operations and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Commission in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the applicable financial reporting framework, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing these financial statements, management is responsible for assessing the Commission's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate the Commission or to cease operations, or has no realistic alternative to do so.

Those charged with governance are responsible for overseeing the Commission's financial reporting process.

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such

disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Commission to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants

Dieppe, New Brunswick  
April 17, 2019





**THE GREATER SHEDIAC SEWERAGE COMMISSION**  
**STATEMENT OF FINANCIAL POSITION**

As at December 31, 2018

	2018	2017
<b>Financial assets</b>		
Cash	\$ 1,681,636	\$ 1,798,847
Restricted cash and term deposits	244,041	241,029
Receivables		
Trade and other receivables (note 3)	812,093	349,747
Harmonized sales tax receivable	499,410	119,218
	<b>\$ 3,237,180</b>	<b>\$ 2,508,841</b>
<b>Financial liabilities</b>		
Accounts payable and accrued liabilities (note 5)	\$ 1,137,921	\$ 433,318
Deferred tangible capital assets grants	3,142,063	448,862
Debentures (note 6)	4,913,000	5,071,000
	<b>9,192,984</b>	<b>5,953,180</b>
<b>Net debt (page 5)</b>	<b>(5,955,804)</b>	<b>(3,444,339)</b>
<b>Non-financial assets</b>		
Tangible capital assets (note 7)	33,752,502	30,964,583
Accumulated amortization (note 7)	(12,305,978)	(11,929,331)
	<b>21,446,524</b>	<b>19,035,252</b>
Inventory of supplies	60,882	53,871
	<b>21,507,406</b>	<b>19,089,123</b>
<b>Accumulated surplus</b>	<b>\$ 15,551,602</b>	<b>\$ 15,644,784</b>

APPROVED BY

 Director

 Director

**THE GREATER SHEDIAC SEWERAGE COMMISSION**  
**STATEMENT OF OPERATIONS AND ACCUMULATED**  
**SURPLUS**

For the year ended December 31, 2018

	Budget 2018 (Unaudited)	Actual 2018	Actual 2017
<b>Revenues</b>			
Sewerage fees	\$ 2,177,162	\$ 2,191,913	\$ 2,086,266
Interest on receivable	79,600	41,128	62,055
Interest on term deposits	4,700	40,479	21,622
Sewer certificate and hook-up fees	12,800	9,950	8,825
Amortization of deferred grants	-	37,298	956
	2,274,262	2,320,768	2,179,724
<b>Expenses</b>			
Salaries and benefits	467,258	478,103	469,962
Salaries - honorarium and expenses	28,000	20,380	24,281
Audit fees	9,000	9,386	9,334
Legal fees	20,000	16,588	23,045
Bad debts	30,000	2,018	19,147
Bank charges and credit card charges	26,255	16,251	26,735
Debt charges and short term interest	246,333	216,629	217,314
Electricity	158,100	161,176	163,781
Engineering and professional fees	30,000	175,426	45,207
Infiltration study	10,000	11,087	6,339
Flushing and video	21,000	16,132	9,592
Insurance	39,100	37,851	37,247
Property taxes	45,000	44,310	44,619
Purification treatment, grit removal and lab test	6,000	5,122	4,998
Vehicle	15,750	22,921	14,581
Repairs and maintenance - treatment disposal	26,775	38,789	4,141
Repairs and maintenance - lines, manholes and laterals	42,000	26,588	34,161
Repairs and maintenance - machinery and equipment	19,005	16,133	26,007
Repairs and maintenance - lift station	50,500	36,493	33,765
Seminar and courses	7,000	3,231	5,251
Small tools, safety and testing equipment	5,670	6,113	4,727
Office supplies, postage and telecommunications	53,150	57,792	51,495
Discount on sewerage fees	126,959	131,697	125,994
Amortization of tangible capital assets	-	769,615	711,882
Losses on replacement of tangible capital assets	-	94,119	29,388
	1,482,855	2,413,950	2,142,993
<b>Annual surplus (deficit) (page 14)</b>	791,407	(93,182)	36,731
<b>Accumulated surplus, beginning of year</b>		15,644,784	15,608,053
<b>Accumulated surplus, end of year</b>		\$ 15,551,602	\$ 15,644,784

See accompanying notes to financial statements

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**THE GREATER SHEDIAC SEWERAGE COMMISSION****STATEMENT OF CHANGE IN NET DEBT**For the year ended December 31, 2018

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	2018	2017
Annual surplus (deficit)	\$ (93,182)	\$ 36,731
Losses on replacement of tangible capital assets	94,119	29,388
Proceeds on sales of tangible assets	10,925	7,000
Acquisition of tangible capital assets	(3,285,931)	(857,855)
Amortization of tangible capital assets	769,615	711,882
	(2,504,454)	(72,854)
Acquisition of inventories	(60,882)	(53,871)
Consumption of inventories	53,871	53,694
(Decrease) in net debt	(2,511,465)	(73,031)
Net debt, beginning of the year	(3,444,339)	(3,371,308)
Net debt, end of the year	\$ (5,955,804)	\$ (3,444,339)

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**THE GREATER SHEDIAC SEWERAGE COMMISSION****STATEMENT OF CASH FLOWS**For the year ended December 31, 2018

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	2018	2017
<b>Operating</b>		
Annual surplus (deficit)	\$ (93,182)	\$ 36,731
Losses on replacement of tangible capital assets	94,119	29,388
Amortization of tangible capital assets	769,615	711,882
	770,552	778,001
<b>Change in non-cash working capital balances related to operations</b>		
Trade receivables	(462,346)	(212,685)
Inventory of supplies	(7,011)	(177)
Harmonized sales tax receivable	(380,192)	(41,442)
Deferred grants	2,693,201	448,862
Accounts payable and accrued liabilities	704,603	230,133
	2,548,255	424,691
	3,318,807	1,202,692
<b>Capital</b>		
Acquisitions of tangible capital assets	(3,285,931)	(857,855)
Proceeds on sale of tangible capital assets	10,925	7,000
	(3,275,006)	(850,855)
<b>Financing</b>		
Issuance of debenture	948,000	-
Repayment of debenture	(1,106,000)	(154,000)
	(158,000)	(154,000)
Net increase (decrease) in cash	(114,199)	197,837
<b>Cash, beginning of year</b>	<b>2,039,876</b>	<b>1,842,039</b>
<b>Cash, end of year</b>	<b>\$ 1,925,677</b>	<b>\$ 2,039,876</b>
<b>Cash and equivalents consists of:</b>		
Cash	\$ 1,681,636	\$ 1,798,847
Restricted cash and term deposits	244,041	241,029
	\$ 1,925,677	\$ 2,039,876

See accompanying notes to financial statements

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# THE GREATER SHEDIAC SEWERAGE COMMISSION

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2018

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### 1. PURPOSE OF THE ORGANIZATION

The Greater Shediac Sewerage Commission was incorporated as a Commission by the Province of New Brunswick Municipalities Act and was approved for a status as a Commission. As a Commission, it is exempt from income tax under section 149(1) (c) of the Canadian Income Tax Act.

The Commission operates waste water treatment plants in Boudreau-Ouest and Scoudouc LSD, New Brunswick and provides waste water treatment for the town of Shediac, Scoudouc LSD, Scoudouc Road LSD, Pointe-du-Chêne LSD, part of Shediac Cape LSD and the regions of Cap Bimet/Boudreau-Ouest.

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### 2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements are the representations of management prepared in accordance with Canadian generally accepted accounting principles for local governments, as recommended by the Public Sector Accounting Standards Board (PSAB) of CPA Canada.

The focus of PSA financial statements is on the financial position of the Commission and the changes thereto. The Statement of Financial Position includes all of the assets and liabilities of the Commission.

Significant aspects of the accounting policies adopted by the Commission are as follows:

#### **Reporting entity**

The financial statements reflect the assets, liabilities, revenues, expenditures and changes in net debt cash flows of the Commission, the only reported entity. The reporting entity is comprised of the organisation accountable for the administration of their affairs and resources to the Commission and which are owned and controlled by the Commission.

#### **Budget**

The budget figures contained in these financial statements were approved by Council on December 7, 2017 and submitted to the Minister of Environment and Local Government, and have not been audited.

#### **Revenue recognition**

- (a) Unrestricted revenue, such as sewer fees, interest, and contribution from the province or private contributions are recorded on an accrual basis and are recognized when services are rendered, the price is fixed or determinable and collection is reasonably assured. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred.
  - (b) Other revenue is recorded when it is earned.
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# THE GREATER SHEDIAC SEWERAGE COMMISSION

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2018

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### 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### **Deferred revenues**

Deferred revenues include grants, contributions and other amount received from third parties. Revenue is recognized on the same basis as the amortization expense related to the acquired capital assets and recognized as direct increase in net assets for assets that will not be amortized.

#### **Use of estimates**

The presentation of the financial statements in conformity with Canadian Public Sector Accounting Standards (PSA) requires management to make estimates that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. These estimated are reviewed periodically, as adjustments become necessary, they are reported as earnings in the period in which they become known. Actual results could differ from those estimates.

#### **Financial instruments**

The Commission's financial instruments consist of cash, short-term investments, accounts receivable, due from Province of New Brunswick, harmonized sales taxes, bank loan, payables and accruals, and debenture. The Commission's financial assets and liabilities are initially measured at fair value and subsequently carried at amortized cost with interest recorded in the statement of operations as earned. Unless otherwise noted, it is management's opinion that the Commission is not exposed to significant interest, currency or credit risk arising from these financial statements. The fair value of these financial instruments approximates their carrying values, due to their short-term maturities.

The Commission is subject to credit risk through accounts receivable. The Commission minimized credit risk through ongoing credit management.

#### **Cash and restricted cash**

Cash includes cash on hand and cash in banks not subject to other restriction. Some cash is internally restricted by the Board and management for specific projects and future purposes.

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## THE GREATER SHEDIAC SEWERAGE COMMISSION

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2018

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#### 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

##### Tangible capital assets

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

<b>Asset type</b>	<b><u>Years</u></b>
Land improvements	10-60
Buildings and structures	20-50
Office equipment	5
Motor vehicles	8
Heavy equipment	15
Machinery, equipment and bidding forms	5-60
Sewer pipes	25-60
Manholes	40

Assets under construction are not amortized until the asset is available for productive use.

##### Inventory of supplies

Inventory is valued at the lower of cost and net replacement cost with cost being determined on the first-in, first-out basis.

##### Accrued sick leave

The Commission provides for sick leave that accumulates at 1.50/day per month worked for full-time employees. The employees can accumulate up to a maximum of 185 days. On retirement or resignation after being employed, any employee having accrual sick leave will receive an allowance equal to 5% of accrued sick days for each year of work at a rate of 50% of the base salary at the date of termination.

The sick leave is a benefit. As such, there are no applicable assets. Benefits are paid out of general revenue as they come due. The liability as at December 31, 2018 of \$66,377 (2017 - \$59,737) is recorded in accounts payable and accrued liabilities.

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#### 3. TRADE AND OTHER RECEIVABLES

	<b>2018</b>	<b>2017</b>
Trades	\$ 182,997	\$ 209,602
Tangible capital assets grants receivables	741,679	250,710
Allowance for doubtful accounts	(112,583)	(110,565)
	<b>\$ 812,093</b>	<b>\$ 349,747</b>

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## THE GREATER SHEDIAC SEWERAGE COMMISSION

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2018

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#### 4. BANK LOAN

The Commission has an authorized line of credit for the operations of \$500,000, bearing interest at prime rate, and renewable yearly. This line of credit balance was \$NIL as at December 31, 2018 and 2017.

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#### 5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2018	2017
Future employees benefits (note 8)	\$ 66,377	\$ 59,737
Trade and holdbacks	1,023,674	340,267
Vacation accrued	4,415	7,491
Deferred grant	9,603	6,879
Accrued expenses	30,852	8,944
Deposit in trust	3,000	10,000
	<b>\$ 1,137,921</b>	<b>\$ 433,318</b>

#### 6. DEBENTURES

	2018	2017
Debenture AY42 fully repaid during the year.	\$ -	\$ 978,000
Debenture BC43 (Cap-Bimet/Boudreau-Ouest), interest varying from 1.5% to 4.55% maturing in 2020	275,000	283,000
Debenture BE38 (Scoudouc Road LSD), interest varying from 1.65% to 4.25% maturing in 2021	2,091,000	2,160,000
Debenture BJ46 (Head Office), interest varying from 1.25% to 4.4% maturing in 2033	467,000	490,000
Debenture BK41 (Gould Beach Road & Lift Station #6), interest varying from 1.15% to 4.15% maturing in 2034	1,132,000	1,160,000
Debenture BT38 (Cap-Bimet/Boudreau-Ouest), interest varying from 2.1% to 3.7% maturing in 2038	948,000	-
	<b>\$ 4,913,000</b>	<b>\$ 5,071,000</b>

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## THE GREATER SHEDIAC SEWERAGE COMMISSION

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2018

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#### 6. DEBENTURES (continued)

In 2020, debenture BC43 will mature with a final amount due of \$257,000, which is expected to be refinanced in that year, for a period not to exceed 20 years.

In 2021, debenture BE38 will mature with a final amount due of \$2,532,000. \$197,000 is to be refinanced in that year for a period not to exceed 10 years and \$1,672,000 for a period not to exceed 20 years.

In 2034, debenture BK41 will mature with a final amount due of \$544,000, which is expected to be refinanced in that year, for a period not to exceed 10 years.

Approval of the Municipal Capital Borrowing Board has been obtained for the debenture reported on the Statement of Financial Position. Principal repayments required during the next five years are as follows:

2019	\$	168,000
2020		430,000
2021		2,037,000
2022		94,000
2023	\$	98,000

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#### 7. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated Amortization	2018 Net book value	2017 Net book value
Lands	\$ 54,651	\$ -	\$ 54,651	\$ 54,651
Art work	3,442	-	3,442	3,442
Land improvements	3,721,292	1,363,093	2,358,199	2,438,443
Buildings and structures	12,325,976	5,310,439	7,015,537	5,706,712
Office equipments	48,601	39,666	8,935	14,639
Motor vehicles	127,771	52,436	75,335	54,159
Heavy equipments	430,974	168,827	262,147	282,322
Software	21,389	10,694	10,695	21,389
Machineries and equipments	2,291,570	845,740	1,445,830	1,302,943
Sewer pipes	11,811,360	3,384,060	8,427,300	7,244,660
Manholes	2,915,476	1,131,023	1,784,453	1,503,448
Assets under construction	-	-	-	408,444
	\$ 33,752,502	\$ 12,305,978	\$ 21,446,524	\$ 19,035,252

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# THE GREATER SHEDIAC SEWERAGE COMMISSION

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2018

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### 8. FUTURE EMPLOYEE BENEFITS

Under the sick leave benefits plan, unused sick leave benefits can be accumulated, and employees may become entitled to a cash payment upon leaving the Commission's employment.

The liability for the above, amounted to \$66,377 (2017 - \$59,737) and the full amount has been accrued for this liability as at December 31, 2018.

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### 9. SEWER CAPITAL RESERVE FUND AND CAPITAL FUND

An amount of \$705,000 was transferred from the operating fund to the capital fund. The transfer was authorized based on authorizing motion 18-96, meeting no. 660, dated December 19, 2018.

A total amount of \$124,380 was transferred from the operating reserve fund to the operating fund. These transfers were authorized based on authorizing motion 18-06, 18-60 and 18-61, meeting no. 645 January 10, 2018, no.656 August 21, 2018 and no.658 October 17, 2018.

There was also a transfer of \$32,967 for an operation reserve fund, with the approval of the 2018 budget.

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### 10. WATER AND SEWER FUND SURPLUS/DEFICIT

The municipalities Act requires Water and Sewer Fund surplus/deficit amounts to be absorbed into one or more of four Operating Budget commencing with the second next ensuing year: the balance of the surplus /deficit at the end of the year consists of:

	2018	2017
2018 Deficit	\$ (49,649)	\$ -
2017 Deficit	(11,820)	(11,820)
2016 Surplus	19,010	19,010
2015 Deficit	(9,536)	(9,536)
2014 Surplus	-	1,866
	<b>\$ (51,995)</b>	<b>\$ (480)</b>

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### 11. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with the current year's financial statement presentation.

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**THE GREATER SHEDIAC SEWERAGE COMMISSION**  
**SCHEDULE OF REGULATORY REPORTING REQUIREMENTS**

For the year ended December 31, 2018

**I. STATEMENT OF SEWER CAPITAL RESERVE**

	2018	2017
<b>Assets</b>		
Cash	\$ 40,177	\$ 81,140
Restricted cash and term deposits	244,041	241,029
Due (to) from capital	(4,254)	4,254
Due to operating	(46,460)	(5,688)
<b>Accumulated surplus</b>	<b>233,504</b>	<b>320,735</b>
<b>Revenue</b>		
Transfers from operating fund	13,197	9,397
Interest earned	4,180	2,969
<b>Annual surplus</b>	<b>\$ 17,377</b>	<b>\$ 12,366</b>

**II. STATEMENT OF OPERATING RESERVE FUND**

	2018	2017
<b>Revenue</b>		
Transfers from operating fund	\$ 19,770	\$ 80,545
Transfers to operating fund	(124,380)	(8,651)
<b>Annual surplus (deficit)</b>	<b>\$ (104,610)</b>	<b>\$ 71,894</b>

**THE GREATER SHEDIAC SEWERAGE COMMISSION**  
**SCHEDULE OF REGULATORY REPORTING REQUIREMENTS**

For the year ended December 31, 2018

**III. RECONCILIATION OF ANNUAL SURPLUS (DEFICIT)**

	General Operating Fund	General Capital Fund	Sewer Capital Reserve Fund	Operation Reserve Fund	Total
2018 Annual fund surplus (deficit)	\$ 702,928	\$ (800,290)	\$ 4,180	\$ -	\$ (93,182)
Adjustments to 2018 annual surplus (deficit) for funding requirements					
Second previous year's surplus	19,010	-	-	-	19,010
Transfers between funds					
Transfer from general operating fund to general capital fund	(705,000)	705,000	-	-	-
Transfer from general operating fund to sewer capital reserve fund	(13,197)	-	13,197	-	-
Transfer from general operating fund to operation reserve fund	(19,770)	-	-	19,770	-
Transfer from operating reserve fund to general operating fund	124,380	-	-	(124,380)	-
Debtenture principal repayments	(158,000)	158,000	-	-	-
Amortization expense	-	769,615	-	-	769,615
Total adjustments to annual surplus (deficit)	(752,577)	1,632,615	13,197	(104,610)	788,625
2018 annual surplus (deficit)	\$ (49,649)	\$ 832,325	\$ 17,377	\$ (104,610)	\$ 695,443

GREATER SHEDIAC  
SEWERAGE  
**COMMISSION**  
DES ÉGOUTS  
SHEDIAC ET BANLIEUES

*2018 Annual Report*

# **THE GREATER SHEDIAC SEWERAGE COMMISSION**

## **2018 ANNUAL REPORT**

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## **Past Chairpersons**

▪ Laurie Williams	1969 - 1972
▪ Alfred Léger	1972 - 1976
▪ James Bateman	1976 - 1981
▪ Jamie Storey	1981 - 1988
▪ Valmon Thibodeau	1988 - 1992
▪ Ernest Drapeau	1992 - 1997
▪ Jean-Guy Lirette	1997 - 2001
▪ Yvon Gautreau	2001 - 2007
▪ Maurice Cormier	2007 - 2008
▪ Roland Belliveau	2008 - 2014
▪ Roger Caissie	2014 - October 2018
▪ H.J. (Harry) McInroy	November 2018 - present

## **Members of the Commission**

▪ Roger Caissie,	Chairperson (January to October)
▪ H.J. (Harry) McInroy,	Vice-chairperson (January to October), Chairperson (November to present)
▪ André Bourque,	Secretary (January to August)
▪ Laura Gallant,	Treasurer (January to October) Vice-chairperson (November to present)
▪ Michelle Gallant-Richards	Member (January to March)
▪ Marie Ann Cormier	Member (January to October) Treasurer (November to present)
▪ Susan Cormier	Member (May to July) Secretary (August to present)

## **General Committee**

All members are part of the committee.

## **Employees**

▪ Joey Frenette,	General Manager and Level II Wastewater Treatment and Collection Operator
▪ Stephanie Bernard,	Office Manager
▪ Janice Bernard,	Accounting Clerk
▪ Nicole LeBlanc,	Administrative Secretary
▪ Gilles LeBlanc,	Level II Wastewater Treatment and Collection Operator
▪ Daniel St-Amand,	Level II Wastewater Treatment Operator



## **Chairperson's Report**

2018 saw major investments for significant upgrades to the infrastructure of the GSSC sewerage collection system. In addition, the updating of the five-year plan, along with a Long-Term Study, as well as the preliminary design for the upgrading of the Cap-Brulé treatment facility highlighted the year.

## **Policy, Procedure and Planning**

The GSSC commenced preliminary design works for upgrades to its Cap-Brulé Wastewater Treatment Plant. Coordination of this effort was undertaken in conjunction with the Commission's Long-Term Study of the eastern section of the system, primarily its treatment facility.

The Commission continued with year-round ultraviolet (UV) disinfection. This process occurs after the full lagoon sewage treatment process, prior to effluent outflow. Historically, UV disinfection was routinely included in the process from May to October, the period of higher occurrence of elevated levels of E. Coli bacteria.

In keeping with its policy of sharing operational information, the Commission expanded its website ([www.gssc-cesb.ca](http://www.gssc-cesb.ca)) content to include details on storm water diluted overflows at lift stations.

Ongoing laboratory effluent test results for operations at the Cap-Brulé and Scoudouc treatment facilities, which continue to exceed Environment Canada 2020 Standards, are also posted on the website.

## **Projects and Infrastructure Investments**

In addition to ongoing projects of maintenance and repair, the following are noted. The sanitary sewer collection system on Tipperary Street, from Main Street to Pascal Poirier Street, was renewed. This work was undertaken very cost effectively as it was carried out in conjunction and with the cooperation of the Town of Shediac, as it renewed its water and storm sewer services in that area. A culvert and section of gravity sanitary sewer east of Wayne Street were replaced.

Government funding programs enabled the GSSC to invest significantly in upgrades to existing infrastructure. The Gas Tax Fund provided \$1,378,000.00 for 100% of the costs for a new Lift Station No. 7, on Jarvis Street. The project included the replacement facility with increased retention, new pumps with increased pumping capacity, and an on-site backup generator. In addition, a new section of force main and gravity sewer were installed. There was also a portion of funding designated for the planned St. John Street sanitary sewer replacement in 2019. The Environmental Impact Assessment, related to this project was completed in 2018.

The Clean Water and Wastewater Fund contributed \$850,000.00 to the refurbishment of Lift Station No. 11 on Wayne Street, including increased retention, new pumps with increased pumping capacity, and an on-site backup generator. With the addition of \$212,500.00 of GSSC funding, this project was expanded to also add on-site backup generators to Lift Station No. 1, Evergreen Drive, Lift Station No. 5, Pleasant Street, Lift Station No. 6, Paturel Street, and Lift Station No. 12, Pussyfoot Lane.

A total of fifteen lift stations are now equipped with on-site generators to provide a backup power source during power outage events, and a mobile generator to provide backup power to the eight other lift stations as required.

### **Parlee Beach Sanitary Sewer System**

The sanitary sewer collection system at Parlee Beach has been owned, operated and maintained by the NB Government since it was installed in the 1970s. Its sewage flows have been pumped via its private lift station, into the GSSC collection system at Belliveau Beach Road for treatment at the Cap-Brulé Treatment Plant.

During 2017, upon the request of the NB Government, the GSSC entered into an agreement with the Province to manage the construction contracts for the total replacement of the sanitary collection system and, upon completion, to assume ownership and responsibility for the operation of the new collection system.

Toward this end, Phase 1 began in the spring of 2018 and involved the installation of a new section of sewer main in a new location near the parking areas.

Work in the fall of 2018 focused on the “decommissioning” of the old sewage collection system and the removal of the existing private lift station at the lower end of the walkway to Belliveau Beach Road.

Work on Phase 2 began late in 2018 and involved underground “directional drilling” for the placement of an additional section of new sanitary sewer main under the tidal channel at the west end of the parking area to Lift Station No. 10, located off site on Makenzie Avenue. Upgrades, including increased retention and new pumps with increased pumping capacity, began on this lift station, which will receive Parlee Beach sewage flows. The sewer main is equipped with sealed waterproof manholes to prevent storm water infiltration. In addition, there is no overflow outfall associated with this new system. It is designed such that all flows are to be retained within the sewer main collection system and refurbished lift station.

The completion of the new Parlee Beach sewage collection system, and the takeover of its operation by the GSSC is anticipated to occur in the spring of 2019.

## **Budget and Personnel Matters**

The Board adopted the 2019 budget of \$2,433,030.00, which to ensure availability of capital for infrastructure works, incorporated sewer rate increases of \$20.00 for Shediac, Pointe du Chene LSD and Scoudouc LSD and, \$14.00 for Scoudouc Road LSD and Cap Bimet/Boudreau Ouest.

Daniel St.-Amand joined our team as a treatment plant and collection system operator in January, filling a vacancy and restoring our staff complement to six.

Changes to the makeup of our Board of Commissioners include the following; Michelle Gallant-Richards resigned in April; Susan Cormier was appointed in May; Andre Bourque resigned in September; Roger Caissie resigned in October.

In November, Commission members appointed the following executive members for a term to expire in July 2020;

Chairperson ... H.J. (Harry) McInroy

Vice Chair ... Laura Gallant

Secretary ... Susan Cormier

Treasurer ... Marie Ann Cormier

My appreciation to Commission Board members for their commitment and support.

On behalf of the Board, I extend appreciation to our staff for its capable and committed service over this past year.

H.J. (Harry) McInroy  
Chairperson

## **Activities in 2018**

The Greater Shediac Sewerage Commission was created in 1969. In 2018, the Commission completed its 49<sup>th</sup> year of service to the citizens. The present report retraces the main events of the Commission in 2018 and summarizes the infrastructure projects and capital investments undertaken during the past ten (10) years. As you will notice in the report, the Greater Shediac Sewerage Commission invested a total amount of **\$19,304,235.48** during this period, representing an average investment of **\$1,930,423** per year.

## **Members' Activities**

The Greater Shediac Sewerage Commission held twelve (12) regular meetings, three (3) special meetings, and one (1) annual general meeting in 2018. The Commission adopted a total of ninety-six (96) resolutions at these meetings. The General Committee held five (5) meetings. In total, twenty-one (21) meetings were held in 2018.

## **Staff Activities**

An operator has left the Commission last Fall and a new operator, Daniel St-Amand, joined operations and maintenance staff at the beginning of the year. Daniel is adapting well and is fulfilling his duties, including on-call rotation, diligently. Operators continue to face the challenges related to issues with inflow and infiltration into our collection system and power outages. The addition of 6 on-site generators at pumping stations is a welcomed addition to help during events of power outages. Operators also continue their studies in the field of operation and maintenance and occupational safety.

The administrative staff welcomes the general public at the Commission's head office, daily. They are always willing to help, either by accepting payments or by answering a variety of enquiries. In addition, they continually manage the budgets of the multiple infrastructure projects the Commission has undertaken. The administrative staff carries out various accounting tasks and other duties which ensure the proper functioning of the Commission. The employees also keep abreast of various acts relating to their responsibilities, such as the Local Governance Act and the Right to Information and Protection of Privacy Act.

## Activities and investments of the past ten (10) years

2009	Sewer extension - Scoudouc Road LSD	\$	5,515,854.00
2009	Improvement of the main trunk sewer	\$	3,847,531.00
2009	Ultraviolet disinfection facility	\$	946,589.00
2009	Correctional Centre	\$	753,452.00
2009	Standard Push Camera	\$	9,961.00
2010	Acquisition of truck 1/2 ton	\$	26,654.00
2010	Standard Specifications	\$	30,706.00
2011	Screw pumps	\$	336,831.00
2012	Forcemain - Gould Beach Road	\$	223,515.00
2012	Head Office	\$	975,058.00
2012	Flow meters	\$	13,112.00
2012	SCADA System - Phase 1	\$	184,104.00
2013	SCADA System - Phase 2	\$	50,809.00
2013	Lift Station No. 6 & Forcemain realignment	\$	1,007,548.00
2014	SCADA System - Phase 2	\$	165,055.00
2014	Acquisition of truck 3/4 ton 4x4 diesel with plow	\$	49,533.00
2014	Acquisition of truck 3/4 ton 4x4 with plow	\$	39,431.00
2015	West Shediac Improvements - Sewer main	\$	599,390.87
2015	Manhole infiltration reduction	\$	321,027.22
2015	Replacement of sewer mains - Main Street	\$	34,119.09
2015	Baffles -Lift stations' wet wells	\$	20,479.63
2015	Land acquisition in Scoudouc	\$	9,256.20
2015	Computerize collection system master plan	\$	46,574.31
2016	Acquisition of tractor	\$	30,512.59
2016	Replacement of sanitary sewer - Chesley Street	\$	125,935.74
2016	Install electronic temperature monitoring equipment	\$	12,399.19
2017	Pointe-du-Chêne Sanitary Sewer Improvements	\$	834,603.25
2017	Lift Station Upgrades	\$	764,192.45
2017	Shediac East Long-Term Wastewater Strategy	\$	86,036.78
2017	Replacement of sewer mains – Main Street	\$	159,587.89
2017	Aquatech SJ-1650	\$	247,134.89
2018	Parlee Beach	\$	1,664,480.18
2018	Wayne Street	\$	61,483.04
2018	Tipperary Street	\$	87,433.18
2018	Truck – Silverado 1500	\$	23,575.98
<b>Total for the period of 2009 to 2018</b>			<b>\$ 19,304,235.48</b>

## Summary of future infrastructure projects:

See Schedule A - Five-year plan 2019-2023



The Greater Shediac Sewerage Commission  
Five-Year Plan 2019-2023

Schedule A

No.	Activities	2018	2019	2020	2021	2022	2023	Total for 2019-2023
1	Improvement of Infrastructure							
	a. Lift station no. 11 - full renewal + generator	\$400,000	\$25,000					\$25,000
	b. Lift station no. 7 - full renewal + generator + section of forcemain + and gravity	\$773,330	\$80,000					\$80,000
	c. Lift station no. 13 - new building + new pumps and electrical			\$185,000				\$185,000
	d. Lift station no. 1 - Phase I - generator	\$65,000	\$5,000					\$5,000
	e. Lift station no. 5 - Phase I - generator and general electrical	\$61,000	\$5,000					\$5,000
	f. Lift station no. 5 - Phase II - increase retention, mechanical, electrical					\$300,000		\$300,000
	g. Lift station no. 6 - generator and general electrical	\$60,000	\$5,000					\$5,000
	h. Lift station no. 12 - phase I - generator and general electrical	\$50,000	\$5,000					\$5,000
	i. Lift station no. 12 - phase II - mechanical, electrical, increase retention, section forcemain					\$500,000		\$500,000
	j. Lift station no. 9 - increase retention + generator + flow meter					\$270,000		\$270,000
	k. East Wayne Street/Stead Street - culvert and section of sewer main	\$100,000	\$10,000					\$10,000
	l. Tipperary Street - (Main Street to Poirier Street) - sewer main renewal	\$110,000						\$0
	m. Lift station no. 14 - new pumps, generator and general electrical						\$200,000	\$200,000
SUBTOTAL		\$1,619,330	\$135,000	\$185,000	\$0	\$1,070,000	\$200,000	\$1,590,000
2	Extension of existing services							
	a. Extension Scoudouc LSD - Highway 132 at Malakoff Road					\$3,000,000		\$3,000,000
SUBTOTAL		\$0	\$0	\$0	\$0	\$3,000,000	\$0	\$3,000,000
3	Elimination of Infiltration							
	a. Inflow and Infiltration Study	\$10,000	\$10,000	\$50,000		\$10,000	\$10,000	\$130,000
	b. Sewer Main Renewal- Lift station no. 2 - forcemain							
	Sewer Main Renewal- Dupuis Street							
	Sewer Main Renewal- Inglis, Grand Pre and Main Street (Easement to Route 133)							
	Sewer Main Renewal- Lift station no. 1 - forcemain		\$2,880,000	\$370,000				\$3,250,000
	c. Sewer Main Renewal- Gallagher Street							
	Sewer Main Renewal- Centennial Drive							
	Sewer Main Renewal- Belle Isle Street							
	Sewer Main Renewal- Brown Street							
	Sewer Main Renewal- Shore Drive							
	Sewer Main Renewal- Hamilton Street							
	Sewer Main Renewal- Calder Street							
4	Equipment Replacement (trucks, tractors, flusher, etc.).							
	a. New 3/4 ton Pickup Truck							
	b. New 1/2 ton Pickup Truck							
	c. New large tractor with snowblower and lawn mower							
	d. New 3/4 ton Pickup Truck							
	e. New 1/2 ton Pickup Truck							
SUBTOTAL		\$485,000	\$2,915,000	\$3,430,000	\$2,890,000	\$260,000	\$1,210,000	\$10,705,000
5	Cap-Brulé WWTP Upgrade							
	a. Pre-design	\$75,000	\$75,000					\$75,000
	b. Phase 1	\$15,000	\$5,000,000	\$8,000,000	\$5,000,000			\$18,000,000
	c. Influent flow Meter							\$15,000
	SUBTOTAL	\$90,000	\$5,075,000	\$8,000,000	\$5,000,000	\$0	\$0	\$18,075,000
YEARLY ESTIMATES		\$2,224,330	\$8,250,000	\$11,655,000	\$7,930,000	\$4,330,000	\$1,410,000	\$33,575,000

\* Project to proceed should government subsidies become available  
\* timeline may vary with availability of subsidies and/or our financial position  
\* exact scope and cost to be determined



The Greater Shediac Sewerage Commission / La Commission des Égouts Shediac et Banlieues					
Historical Sewerage Rate Structure / Structure Historique du Taux d'Égout					
Past 30 Years / 30 Dernières Années					
Shediac and Pointe-du-Chêne Area / Région de Shediac et Pointe-du-Chêne					
	Units /	Increase of units /	Gross Rate /	Discounts /	Net Rate/
Year / Année	Unités	Augmentation d'unités	Taux Brut	Escomptes	Taux Net
1988	3,590	3.07%	\$145.20	\$13.20	\$132.00
1989	3,682	2.56%	\$151.80	\$13.80	\$138.00
1990	3,775	2.53%	\$158.40	\$14.40	\$144.00
1991	3,830	1.46%	\$162.80	\$14.80	\$148.00
1992	3,871	1.07%	\$166.10	\$15.10	\$151.00
1993	3,972	2.61%	\$170.50	\$15.50	\$155.00
1994	4,000	0.70%	\$173.80	\$15.80	\$158.00
1995	4,125	3.13%	\$176.00	\$16.00	\$160.00
1996	4,160	0.85%	\$181.50	\$16.50	\$165.00
1997	4,250	2.16%	\$187.00	\$17.00	\$170.00
1998	4,340	2.12%	\$187.00	\$17.00	\$170.00
1999	4,475	3.11%	\$190.30	\$17.30	\$173.00
2000	4,525	1.12%	\$193.60	\$17.60	\$176.00
2001	4,535	0.22%	\$198.00	\$18.00	\$180.00
2002	4,610	1.65%	\$209.00	\$19.00	\$190.00
2003	4,725	2.49%	\$214.50	\$19.50	\$195.00
2004	4,775	1.06%	\$220.00	\$20.00	\$200.00
2005	4,940	3.46%	\$225.50	\$20.50	\$205.00
2006	5,075	2.73%	\$231.00	\$21.00	\$210.00
2007	5,175	1.97%	\$236.50	\$21.50	\$215.00
2008	5,340	3.19%	\$242.00	\$22.00	\$220.00
2009	5,400	1.12%	\$242.00	\$22.00	\$220.00
2010	5,475	1.39%	\$242.00	\$22.00	\$220.00
2011	5,805	6.03%	\$253.00	\$23.00	\$230.00
2012	5,893	1.52%	\$264.00	\$24.00	\$240.00
2013	5,922	0.49%	\$264.00	\$24.00	\$240.00
2014	6,125	3.31%	\$264.00	\$24.00	\$240.00
2015	6,156	0.50%	\$269.00	\$24.00	\$245.00
2016	6,299	2.27%	\$279.00	\$25.00	\$254.00
2017	6,373	1.16%	\$289.00	\$25.00	\$264.00
2018	6,415	0.65%	\$299.00	\$25.00	\$274.00



The Greater Shediac Sewerage Commission / La Commission des Égouts Shediac et Banlieues					
History of Sewerage Rates Structure / Structure Historique du Taux d'Égout					
Scoudouc Area / Région Scoudouc					
	Units /	Increase of units /	Gross Rate /	Discounts /	Net Rate/
Year / Année	Unités	Augmentation d'unités	Taux Brut	Escomptes	Taux Net
1997	155		\$375.00	\$0.00	\$375.00
1998	152	-1.94%	\$375.00	\$0.00	\$375.00
1999	152	0.00%	\$375.00	\$0.00	\$375.00
2000	152	0.00%	\$375.00	\$0.00	\$375.00
2001	152	0.00%	\$375.00	\$0.00	\$375.00
2002	153	0.66%	\$375.00	\$0.00	\$375.00
2003	153	0.00%	\$375.00	\$0.00	\$375.00
2004	153	0.00%	\$375.00	\$0.00	\$375.00
2005	154	0.65%	\$375.00	\$0.00	\$375.00
2006	158	2.60%	\$375.00	\$0.00	\$375.00
2007	160	1.27%	\$375.00	\$0.00	\$375.00
2008	164	2.50%	\$375.00	\$0.00	\$375.00
2009	170	3.66%	\$375.00	\$0.00	\$375.00
2010	163	-4.12%	\$375.00	\$0.00	\$375.00
2011	172	5.52%	\$375.00	\$0.00	\$375.00
2012	173	0.58%	\$264.00	\$0.00	\$264.00
2013	174	0.57%	\$264.00	\$0.00	\$264.00
2014	174	0.00%	\$264.00	\$0.00	\$264.00
2015	173	-0.58%	\$269.00	\$24.00	\$245.00
2016	174	0.57%	\$279.00	\$25.00	\$264.00
2017	178	2.25%	\$289.00	\$25.00	\$264.00
2018	179	0.56%	\$299.00	\$25.00	\$274.00

The Greater Shediac Sewerage Commission / La Commission des Égouts Shediac et Banlieues					
History of Sewerage Rates Structure / Structure Historique du Taux d'Égout					
Cap-Bimet/Boudreau-Ouest Area / Région Cap-Bimet/Boudreau-Ouest					
	Units /	Increase of units /	Gross Rate /	Discounts /	Net Rate/
Year / Année	Unités	Augmentation d'unités	Taux Brut	Escomptes	Taux Net
2008	275		\$475.00	\$0.00	\$475.00
2009	272	-1.09%	\$475.00	\$0.00	\$475.00
2010	326	19.85%	\$475.00	\$0.00	\$475.00
2011	330	1.23%	\$475.00	\$0.00	\$475.00
2012	330	0.00%	\$483.00	\$0.00	\$483.00
2013	330	0.00%	\$483.00	\$0.00	\$483.00
2014	331	0.30%	\$483.00	\$0.00	\$483.00
2015	331	0.00%	\$486.00	\$17.00	\$469.00
2016	332	0.30%	\$493.00	\$18.00	\$475.00
2017	339	2.36%	\$500.00	\$18.00	\$482.00
2018	337	1.48%	\$507.00	\$18.00	\$489.00

The Greater Shediac Sewerage Commission / La Commission des Égouts Shediac et Banlieues					
History of Sewerage Rates Structure / Structure Historique du Taux d'Égout					
Scoudouc Road Area / Région de Scoudouc Road					
	Units /	Increase of units /	Gross Rate /	Discounts /	Net Rate/
Year / Année	Unités	Augmentation d'unités	Taux Brut	Escomptes	Taux Net
2010	92	Beginning	\$375.00	\$0.00	\$375.00
2011	95	3.26%	\$375.00	\$0.00	\$375.00
2012	97	2.11%	\$384.00	\$0.00	\$384.00
2013	99	2.06%	\$384.00	\$0.00	\$384.00
2014	98	-1.01%	\$384.00	\$0.00	\$384.00
2015	101	3.06%	\$387.00	\$17.00	\$370.00
2016	103	1.98%	\$394.00	\$18.00	\$376.00
2017	106	2.91%	\$401.00	\$18.00	\$383.00
2018	107	0.94%	\$408.00	\$18.00	\$390.00