



# JOINT BOARD OF MANAGEMENT

Wednesday, April 15, 2020

9:00 AM

Virtual Meeting via Zoom

## AGENDA

**A. Call to Order:**

**B. Disclosures of Pecuniary Interest:**

**C. Approval of Minutes:**

Minutes of the meeting of the Union Water Supply System Joint Board of Management Meeting held Wednesday, February 19, 2020  
Pages 2 - 6

**D. Business Arising Out of the Minutes**

**E. Items for Consideration:**

1. UW/11/20 dated April 10, 2020 re: Status Update of UWSS Operations & Maintenance Activities and Capital Works to April 10, 2020  
Pages 7 - 10
2. UW/12/20 dated April 7, 2020 re: UWSS 2019 Financial Report  
Pages 11 - 30
3. UW/13/20 dated April 10, 2020 re: Payments from February 14 to April 10, 2020  
Pages 31 - 40

**F. New Business:**

**G. Adjournment:**

**H. Date of Next Meeting:** May 20, 2020, 9:00 am location TBD



# JOINT BOARD OF MANAGEMENT

Wednesday, February 19, 2020  
9:00 AM

Ruthven Water Treatment Plant  
1615 Union Avenue,  
Ruthven

## MINUTES

**Members Present:** Mayor MacDonald (Chair); Deputy Mayor Verbeke, Councillors Hammond, Wilkinson - Leamington  
Deputy Mayor Queen, Councillors DeYong, Neufeld, Patterson, Gaffan (alternate) - Kingsville  
Councillor VanderDoelen - Essex

**Members Absent:** Mayor Nelson Santos (Vice Chair) - Kingsville  
Councillors Dunn and Jacobs - Leamington  
Councillor Walstedt - Lakeshore

**UWSS Staff Present:** Rodney Bouchard, Manager UWSS  
Christine Johnson, UWSS Recording Secretary

**Municipal Staff Present:** Andy Graf - Essex  
Shaun Martinho - Kingsville  
Kevin Girard - Lakeshore

**OCWA Staff Present:** Susan Budden  
Dale Dillen, Ken Penney

**Call to Order:** 9:01 am

**Disclosures of Pecuniary Interest:** none

**Adoption of Board Minutes:**

**No. UW-10-20**

**Moved by:** Councillor DeYong

**Seconded by:** Councillor Patterson

That Minutes of the UWSS Joint Board of Management meeting of January 15, 2020 be approved.

Carried

## **Business Arising Out of the Minutes:**

There was none.

### **Report UW/05/20 dated February 14, 2020 re: Status Update of the UWSS Operations & Maintenance Activities and Capital Works to February 14, 2020**

The Manager reviews his report with board members. He explains that the filters #5 and #7 are in the process of being cleaned and disinfected, while flow meters are being installed. Maintenance on filters #1 and #3 will start shortly.

Clarifier #3 has been put back into service after being on shut down for the winter season. The operations staff will then work on starting up Clarifier #2. Once that is completed Clarifier #1 will be shut down for the installation of an 18 inch butterfly valve and flow meter.

The Manager informs the board members that the work on Filters #2 and #4 filter inlet gate valves has been postponed until the fall to allow for lower flows. At that time new inlet valves will be installed in conjunction with the filter #4 rehabilitation project.

The Manager then informs board members that the Harrow/Colchester WTP is in need of doing some upgrades. While these upgrades are taking place the UWSS will supply water to the area in question through interconnects. Billing flows for both Kingsville and Essex will be monitored during this time.

The Manager provides updates on several ongoing projects around the WTP. He notes that the SCADA project is entering the final stages with the final FAT testing to take place the first week of March. This final step had been delayed due to vacations and scheduling conflicts. The CO2 pH Adjustment project is also nearing completion. The actual system has been commissioned and is operational. There are a few minor technical deficiencies that the team is working on.

Peralta Engineering has been retained to design and install a sewage force main for UWSS thus eliminating the existing septic system. This will allow UWSS to expand the parking lot at the front of the Ruthven Water Treatment Plant building. The Manager feels that this project will have engineering completed by April or May. The Board asks if this is a new sewer line. The Manager notes that the connection is just north on Union Avenue.

Phasor Industrial has been retained by the UWSS to complete electrical upgrades to the Low Lift. Phasor provided the best quote for the work, which includes a new transformer, new transfer switch gear and other electrical work.

The Manager notes that OCWA Engineering Services has been retained to act as project coordinator for the Kingsville Water Project (KWT). He indicates that a number of safety issues have been discovered and the interior coating has damage from ice. A new circulating pump will be installed during the rehabilitation. It should also be noted that the exterior paint testing does indicate the presence of lead paint. Therefore, this project will require full encapsulation in order to ensure safety of the surrounding area. He anticipates that the work will commence in April 2020, depending on the weather and the ground

conditions. He is also working with the Town of Kingsville, as a small building to house some mechanical equipment will be built on site. The Manager explains that Kingsville will have to opportunity to determine which logos are placed on the sides. The same opportunities were provided to Leamington and Essex during the recent refurbishment of those water towers. There is some concern regarding the antennas and other communication equipment on top of the tower in regards to income for leased space. The Manager assures the board that income structure is all documented in agreements. The Manager also assures board members that there will be communication with the neighbours in the location of construction. However, it should be noted there will be noise while the project is ongoing, but the site will be kept as tidy as possible and there is adherence to noise by-laws.

The Manager then explains that he is working with Eramosa for retrofitting multiple hydrants throughout the system with sensor and telemetry equipment, which will help measure flow, temperature and other parameters. This information will be collected in real time and sent back to the water treatment operators. This will allow operations staff to monitor any pressure drop and determine water age. This project will also assist with determining which areas should be flushed more often. Board members ask for clarification on a few points regarding this project. The Manager then explains that the monitoring device is inside the hydrant and the hydrants will remain operational.

The Manager informs the board that quotes have been received to start on the new lab, but he is waiting for a third quote. The quotes were coming from local vendors. Once the new lab is constructed the old lab will be removed to make way for new washrooms.

The Manager confirms that the monitoring buoys project mentioned a few months ago is proceeding. The team is looking to obtain a grant of \$1 million. He will keep the Board updated as to the progress of this project.

Finally, the Manager notes that the flows are up quite a bit over last year and the four (4) year average. He believes this will be the trend over the next year.

#### **No. UW-11-20**

Moved by: Councillor Patterson

Seconded by: Councillor Neufeld

That report UW/05/20 dated February 14, 2020 re: Status Update of the UWSS Operations & Maintenance Activities and Capital Works to February 14, 2020 is received.

Carried (UW/05/20)

#### **Report UW/06/20 dated February 14, 2020 Engineering and Design - Dissolved Air Flotation (DAF)**

The Manager reviews his report with members of the Board. He notes that the UWSS is made up of up flow clarifiers, which require a steady, constant flow. He further explains that UWSS would like to retrofit one of the clarifiers with a dissolved air flotation (DAF) system. This will allow to maintain some of the components of the current system and address the materials that want to sink and the materials that want to float.

Based on the DAF design he feels that there is potential to have 2x the throughput of water. DAF systems are a little more robust and can handle the changes and will not take as long to start up. Currently the clarifiers take a long time to get a blanket going and this wastes a great deal of water.

He explains he has been working with Associated Engineering (AE) over the last several years and are very knowledgeable of the systems. The intent is to design two (2) clarifier DAFs at this time, therefore the costs will be higher at beginning of this project but lower.

**No. UW-12-20**

Moved by: Deputy Mayor Verbeke

Seconded by: Councillor Neufeld

That the Union Water Supply Joint Board of Management (UWSS Board) receives this report for information; and further,

That the UWSS Board authorizes the UWSS General Manager to award a contract in the amount of \$384,200 to Associated Engineering for Conceptual & Detailed Design and Engineering services and project management for the retrofit of Clarifier #2 with a Dissolved Air Flotation clarification system.

Carried (UW/06/20)

**Report UW/07/20 dated February 11, 2020, 2019 Annual Report under the Safe Drinking Water Act and Ontario Regulation 170/03**

The Manager explains that this report is a requirement under Regulation 170/03 and should be made available to the public. He confirms that it is posted on the UWSS website. He notes that the UWSS had only one AWQI in 2019, however it was mistakenly recorded under the Kingsville Distribution number.

There is a general discussion about our settling pond, lead testing and the raw water.

**No. UW-13-20**

Moved by: Deputy Mayor Queen

Seconded by: Councillor Wilkinson

That the UWSS Joint Board of Management receive the 2019 Annual Report under the Safe Drinking Water act 2002 and under Regulation 170/03.

Carried (UW/07/20)

**Report UW/08/20 dated February 11, 2020, 2019 Summary Report for Municipalities under Regulation 170/03 made under the Safe Drinking Water Act**

The Manager again explains that the Summary Report is a requirement under the Safe Drinking Water Act (SDWA) and is prepared each year. This report demonstrates all of

the municipalities served by UWSS and mentions any issues that have been noted in 2019. It also provides the flows for each of the municipalities. He further explains that the UWSS met all the regulatory requirements in 2019.

**No. UW-14-20**

Moved by: Councillor DeYong

Seconded by: Councillor Hammond

That the UWSS Joint Board of Management receive the 2019 Summary Report, which fulfills the requirement of Schedule 22 of the Ontario Regulation 170/03; and

That the Summary Report for 2019 is forwarded to the four (4) participating municipalities namely the Town of Essex, The Town of Kingsville, the Town of Lakeshore and the Municipality of Leamington.

Carried (UW/08/20)

**Report UW/09/20 dated February 14, 2020 re: Payments from January 10 to February 14, 2020**

**No. UW-15-20**

Moved by: Councillor Patterson

Seconded by: Councillor Gaffan

That report UW/23/20 dated July 26, 2020 re: Payments from June 14 to July 26, 2020 is received.

Carried (UW/09/20)

**New Business**

There were no new items to discuss.

**Adjournment**

**No. UW-16-20**

Moved by: Deputy Mayor Verbeke

Seconded by: Councillor Hammond

That the meeting adjourn at 9:44 am

Carried

**Date of Next Meeting:** Wednesday, April 15, 2020 9:00 am - Virtual Meeting.

UW/11/20

**To:** Chair and Members of the Union Water Supply System Joint Board of Management

**From:** Rodney Bouchard, UWSS General Manager

**Date:** April 10, 2020

**Re:** Status Update of UWSS Operations & Maintenance Activities and Capital Works to April 10, 2020



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**Aim:**

To inform the UWSS Board about operational and maintenance activities and capital works projects for the Union Water Supply System since the last Board meeting on.

**Discussion:**

The UWSS Manager conducts regular meeting with OCWA Operations staff in regards to on-going operations and maintenance programs for the UWSS facilities. The following provides an update on UWSS operations, regular maintenance and major maintenance and Capital Works at UWSS facilities:

1. Regular Maintenance on all process equipment and analyzers continue to be completed through OCWA's Workplace Maintenance Management System.
2. It should be noted that all non-essential staff at the UWSS facilities, including UWSS and OCWA staff, are currently working remotely as much as possible to reduce the potential impact of COVID-19 on essential drinking water treatment operators. Maintenance staff including electricians and SCADA specialists are also working remotely on a rotational schedule to ensure that maintenance issues for the UWSS systems are addressed. Necessary physical distancing, handwashing, sanitizing and protective equipment protocols are implemented as needed when staff need to work in proximity to each other. Regulatory sampling for the distribution system is being completed as required. A contingency plan has been developed and is currently in place for Operations and Maintenance staff at UWSS facilities.
3. Clarifier #2 went into service on February 25<sup>th</sup>, 2020. Clarifier #1 had been taken out of service the week of February 24<sup>th</sup>, 2020 for the installation of a new control valve and flow meter. However, this work has been postponed due to the COVID-19 pandemic; as such Clarifier #1 was put back into service on April 6<sup>th</sup>, 2020. The retained contractor, Nevtro, will complete the work in the fall once flows drop enough to accommodate the shutdown.
4. Low Lift pump #5 was pulled for rehabilitation. Parts have been ordered and the retained contractor, Nevtro, will return to install as soon as it is complete.
5. Earlier this year, the UWSS was requested by the Town of Essex to supply water to the Harrow/Colchester area due to a proposed maintenance shutdown

- of the Harrow/Colchester Water Treatment Plant. This proposed shut down has been postponed due to the COVID-19 outbreak.
6. In February, High Lift pump #4 was observed to have an electrical short in the motor. The motor was removed and sent to Phasor Electric for evaluation and repair. The motor has been repaired by Phasor and is in storage at the plant. Installation of the motor has been delayed due to the COVID-19 outbreak.
  7. Flow meters for raw water line #1 and #2 have recently been noted to be erratic. Accurate flow numbers are needed for optimal operation of the CO2 pH control system and for chemical dosing. Operations staff are trying alternate flow measuring devices to ensure accurate and steady readings. An additional magnetic flow meter will be purchased for #2 raw water line and installed later in the year at the same time as the recently purchased #1 raw water line flow meter.
  8. SCADA Upgrade Project Update: The final SCADA system Factory Acceptance Testing (FAT) was completed on March 3-5, 2020 at the contractor's offices (SUMMA Engineering) in Etobicoke. However, on-site work for the new SCADA system integration was put on hold on March 16, 2020 due to the COVID-19 outbreak. The SCADA system integrator, SUMMA Engineering is completing work that can be done remotely, such as training and operation & maintenance manuals. Filters #1 and #3, the CO2 system and the chlorine gas disinfection system are currently operating on the new SCADA system. The water treatment operators are learning and evaluating the new system for additional improvements once the SCADA integrators return to site for implementation of the remainder of the new SCADA system.
  9. CO2 pH Adjustment/ Chlorine System Improvements Project Update - Substantial Completion for this project was issued on March 31<sup>st</sup>, 2020. All the essential components of the project have been completed. The remaining items of this project, including landscaping and minor deficiencies, are currently on hold due to the COVID-19 outbreak. Work will resume once non-essential construction services can resume as per Province of Ontario direction.
  10. OCWA Engineering Services (OCWA ES) has been retained by UWSS to provide engineering, project management and contract management services for the Kingsville Water Tower recoating and rehabilitation project. This work also includes the construction of a small utility building on-site to house existing electrical and telecom equipment and a new chlorine analyzer. The design of the utility building has been completed by The Municipal Infrastructure Group (TMIG), a subcontracted design engineering firm retained through OCWA ES. This design was received by UWSS on April 9<sup>th</sup>, 2020 and is currently under review.

OCWA ES is currently preparing engineering specs and tender package for the water tower recoating, safety upgrades, and building construction work.



However, the tendering and completion of this work may need to be postponed due to the COVID-19 outbreak.

11. Eramosa Engineering of Guelph, ON has been retained to provide design/engineering consulting services for the provision and retrofit of 12 hydrants in the larger UWSS distribution system to include real time smart metering capabilities. These “smart hydrant” retrofits will include continual pressure and temperature monitoring capabilities. Eramosa has completed the construction of the monitoring equipment for the 12 hydrant retrofits. However, the actual retrofit work is on-hold due to the COVID-19 outbreak.
12. UWSS requested quotes from regional access control security system providers. Empire communications has been retained to supply and install an access control security system for UWSS facilities. This will include an upgrade to the video camera security system currently in-place. The work is currently on-hold due to the COVID-19 outbreak.
13. NJ Peralta Engineering of Kingsville has been retained for engineering services for the installation of a sewage force main for the UWSS Ruthven Water Treatment Plant and for the new parking area proposed at the Treatment Plant. The design work is currently underway. However, the on-site work may be delayed to the later part of the year due to the COVID-19 outbreak.

The first chart shows comparative flows for 2016 through 2020 in Mega Litres (ML) and the second chart shows Millions of Imperial Gallons (MIG) for the period January 1<sup>st</sup> to April 9<sup>th</sup>, 2020.

	2016	2017	2018	2019	2020
Flow to Date (ML)	2,920.11	3,005.13	3,277.85	3,457.09	3,710.33
Max Day (ML)	41.30	45.64	45.61	52.22	55.87
Min Day (ML)	19.49	20.72	23.56	20.13	25.44
Average Day (ML)	29.20	30.36	33.11	34.92	37.10
No of Days	100	99	99	99	100

	2016	2017	2018	2019	2020
Flow to Date (MG)	642.35	661.10	721.04	760.47	816.18
Max Day (MGD)	9.09	10.04	10.03	11.49	12.29
Min Day (MGD)	4.29	4.56	5.18	4.43	5.60
Average Day (MGD)	6.42	6.68	7.28	7.68	8.16
No of Days	100	99	99	99	100

Flows to date are up 253.24 ML (55.71 MIG) or 7.33% from last year. The 2020 flows to date are up 17.22% over the previous 4 year average.

Re: UW/11/20 - Status Update of UWSS Operations & Maintenance Activities and  
Capital Works to April 10, 2020

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**Recommendation:**

That this report be received by the UWSS Board for information purposes.

Respectfully submitted,



Rodney Bouchard, Manager  
Union Water Supply System Joint Board of Management  
/kmj

Filename: t:\union wtr\reports to board\2020\uw11-20 uwss operations report for april 2020.docx

**To:** Chair and Members of the Union Water Supply System Joint Board of Management

**From:** Laura Rauch, Director of Finance and Business Services, Municipality of Leamington

**Date:** April 7, 2020

**Re:** UWSS 2019 Financial Report

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**Aim:**

To present the draft audited 2019 Financial Report for the Union Water Supply System (UWSS) to the Joint Board of Management for review and approval.

**Background:**

A UWSS Financial Report is prepared annually to comply with accounting and reporting requirements for government entities. The Financial Report enables the four municipal owners to report their share of UWSS on their municipal financial statements and returns.

The financial statements in the report have been prepared in accordance with Public Sector Accounting Board standards (PSAB), including PSAB section 3150 for tangible capital assets (TCAs).

**Discussion:**

The Draft 2019 Financial Report has been prepared by the Municipality of Leamington on behalf of the Joint Board of Management (Board) and audited by the external audit firm of Hicks, MacPherson, Iatonna and Driedger LLP. The Draft 2019 Financial Report is attached to this report and will become final upon approval by the Board, at which point the 2019 Statement of Financial Position will be submitted as final for signature by the Board Chair and Vice-Chair.

Highlights of the 2019 Financial Report in relation to prior year results and the 2019 Budget are as follows:

**Statement of Financial Position**

1. Financial Assets have increased by \$1.7M primarily due to an increase in cash. Investment income has also increased marginally offset by a small decrease in accounts receivable. This is a result of timing of payments received, interest earned on the bank account and investment held, capital spending as well as increased operating revenues and decreased expenditures.

2. Financial Liabilities have increased by \$1.2M as a result of increased amounts owing for related party transactions due to timing of transfers offset by the 2019 long-term debt annual repayments. Throughout the year there was no new debt issuance.
3. Non-Financial Assets have increased by \$2.8M and represents capital additions of \$4.1M less disposals and depreciation.
4. Capital asset purchases in 2019 include the following:
  - CO2 Water PH Adjustment System - \$2.9M
  - SCADA system - \$786k
  - Cottam Booster Station - \$50k
  - Filter media replacements - \$44k
  - Watermains - \$40k
  - Clarifiers - \$29k
  - Low Lift Stations - \$27k
  - Water Quality/Level Instrumentation - \$24k
  - Essex Water Tower - \$19k
5. The 2019 ending balance of the accumulated surplus, under PSAB has increased by \$3.2M.

#### **Statement of Financial Activities**

1. Wholesale billings were higher than budget expectations by approximately \$725k (7.5%). Consumption increases explain this additional revenue.
2. Investment income is favourable to budget by \$113k (25%) due to conservative estimates and a consistently strong cash position throughout the year. This investment income includes interest earned on the \$10M GIC at 2.55% due April 2022.
3. Electricity was less than budget due to conservative budgeting by \$35k (3%). The installation of LED lights as well as efficient equipment (i.e. pumps) has reduced the electricity demand within the plant.
4. As the CO2 Water PH Adjustment System project was not completed in 2019, the ongoing operational costs budgeted for purchase of carbon dioxide was not required creating a favourable variance of \$175k.
5. Repairs and maintenance expense is \$149k (52%) favourable to budget and fairly consistent with prior years. These expenses were budgeted appropriately due to the difficulty in predicting the timing of these watermain breaks and associated expenses.
6. Operational Programs and Studies were less than budget by \$36k (20%). This is due certain studies that were not initiated in 2019 including the backup power generation/energy study and the new Ruthven reservoir #3 study.
7. Ontario Clean Water Agency (OCWA) operating contract costs were also under budget by \$193k (6%) resulting from the timing of the new contract.
8. The loss recorded for the "sale of tangible assets" is a non-cash item that is the accounting difference between the historical cost of an asset and its associated depreciation. This is the residual net book value of the asset at the time of

disposal. The major asset disposed of was the original reservoir cover at the Cottam Booster station.

The UWSS's auditors have provided their opinion that the Draft 2019 Financial Report is a fair representation of the UWSS's financial position as at December 31, 2019.

**Recommendation:**

That the 2019 Financial Report for the Union Water Supply System Joint Board of Management be approved.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Laura Rauch', written in a cursive style.

Laura Rauch, CPA, CMA  
Director of Finance and Business Services and Treasurer  
Municipality of Leamington

Encls.

**Union Water Supply System**

**Financial Statements  
December 31, 2019**

*Draft*

# Union Water Supply System

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*Draft*

## INDEPENDENT AUDITOR'S REPORT

**To the Owners of  
Union Water Supply System**

### *Report on the Audit of the Financial Statements*

#### *Opinion*

We have audited the financial statements of Union Water Supply System, which comprise:

- the statement of financial position as at December 31, 2019
- the statement of financial activities for the year then ended
- the statement of cash flow for the year then ended
- the statement of change in net assets
- and notes to the financial statements including summary of accounting policies.

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects the financial position of Union Water Supply System as at December 31, 2019, and the results of its financial activities and cash flow 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 Union Water Supply System in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our 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.



In connection with our audit of the financial statements, our responsibility is to read the other information, and in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### *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 Canadian public sector accounting standards, 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 the financial statements, management is responsible for assessing Union Water Supply System's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate Union Water Supply System or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing Union Water Supply System'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 Union Water Supply System'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 Union Water Supply System'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 Union Water Supply System 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within Union Water Supply System to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of Union Water Supply System's audit. We remain solely responsible for our audit opinion.

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.

**HICKS MacPHERSON, IATONNA  
& DRIEDGER LLP**

Leamington, Ontario  
April 15, 2020

Chartered Professional Accountants  
Licensed Public Accountants

**Union Water Supply System**  
**Statement of Financial Position**  
**as at December 31**

	2019	2018
<b>Assets</b>		
<b>Financial</b>		
Cash (note 3)	\$ 10,060,725	\$ 8,537,613
Long-term investment (note 4)	10,516,503	10,255,000
Accounts receivable (note 5)	1,181,861	1,269,254
	21,759,089	20,061,867
<b>Liabilities</b>		
Accounts payable and accrued liabilities (notes 5 and 11)	2,685,143	445,649
Long-term debt (note 6)	11,832,898	12,854,536
	14,518,041	13,300,185
<b>Net Assets</b>	7,241,048	6,761,682
<b>Non Financial Assets</b>		
Inventories (note 7)	4,038,375	369,958
Tangible capital assets (notes 2 and 7)	39,354,529	40,275,465
	43,392,904	40,645,423
<b>Accumulated Surplus</b> (note 10)	\$ 50,633,952	\$ 47,407,105

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*See accompanying notes to financial statements*

Approved by the Board:

Chair \_\_\_\_\_

Vice Chair \_\_\_\_\_

**Union Water Supply System**  
**Statement of Financial Activities**  
**for the years ended December 31**

	2019 Budget (note 12)	2019 Actual	2018 Actual
<b>Revenues</b>			
Wholesale billings (notes 5 and 8)	\$ 9,672,600	\$ 10,397,971	\$ 9,622,832
Investment income (note 9)	450,000	563,193	503,173
Other income	21,000	19,976	46,257
	<u>10,143,600</u>	<u>10,981,140</u>	<u>10,172,262</u>
<b>Expenses</b>			
Wages and benefits (note 11)	243,250	243,225	235,246
Rents and services	153,500	151,406	148,909
Administration fee (note 5)	30,000	30,000	30,000
Property taxes	147,500	148,569	146,283
Electricity and gas	1,250,000	1,215,129	1,104,324
Carbon dioxide	175,000	-	-
Repairs and maintenance	287,500	138,994	102,791
Operational programs and studies	180,000	143,600	167,981
Sundry expenses	250	-	-
Amortization (Schedule 1)	1,269,951	1,269,951	1,241,259
OCWA operating contract	3,265,000	3,072,099	2,757,009
Long-term interest expense	1,310,741	1,310,662	1,411,432
Loss on sale of tangible capital assets	-	30,658	-
	<u>8,312,692</u>	<u>7,754,293</u>	<u>7,345,234</u>
<b>Annual Surplus</b>	1,830,908	3,226,847	2,827,028
<b>Accumulated Surplus, Beginning of Year</b>	47,407,105	47,407,105	44,580,077
<b>Accumulated Surplus, End of Year</b>	<u>\$ 49,238,013</u>	<u>\$ 50,633,952</u>	<u>\$ 47,407,105</u>

*See accompanying notes to financial statements*

## Union Water Supply System

### Statement of Cash Flow for the years ended December 31

	2019	2018
<b>Net Inflow (Outflow) of Cash Related to the Following Activities:</b>		
<b>Cash flow from operating activities</b>		
Annual surplus	\$ 3,226,847	\$ 2,827,028
(Increase) Decrease in accounts receivable	87,393	(341,916)
Increase (Decrease) in accounts payable	2,239,494	(693,381)
	<u>5,553,734</u>	<u>1,791,731</u>
<b>Cash flow from investing activities</b>		
Items not involving cash:		
Amortization of tangible capital assets	1,269,951	1,241,259
Cash used to acquire tangible capital assets	(4,048,090)	(1,722,914)
Increase in long-term investment	(261,503)	(255,000)
Loss on sale of tangible capital assets	30,658	-
	<u>(3,008,984)</u>	<u>(736,655)</u>
<b>Cash flow from financing activities</b>		
Debt repayment (principal only)	(1,021,638)	(902,009)
	<u>1,523,112</u>	<u>153,067</u>
<b>Net Change in Cash for Year</b>	<b>1,523,112</b>	<b>153,067</b>
<b>Cash, Beginning of Year</b>	<b>8,537,613</b>	<b>8,384,546</b>
<b>Cash, End of Year</b>	<b>\$ 10,060,725</b>	<b>\$ 8,537,613</b>

*See accompanying notes to financial statements*

**Union Water Supply System**  
**Statement of Change in Net Assets**  
**for the years ended December 31**

	2019 Budget (note 12)	2019 Actual	2018 Actual
<b>Annual Surplus</b>	\$ 1,830,908	\$ 3,226,847	\$ 2,827,028
Amortization of tangible capital assets	1,269,951	1,269,951	1,241,259
Acquisition of tangible capital assets	(5,735,000)	(4,048,090)	(1,722,914)
Loss on sale of tangible capital assets	-	30,658	-
<b>Change in Net Assets</b>	(2,634,141)	479,366	2,345,373
<b>Net Assets, Beginning of Year</b>	6,761,682	6,761,682	4,416,309
<b>Net Assets, End of Year</b>	\$ 4,127,541	\$ 7,241,048	\$ 6,761,682

*See accompanying notes to financial statements*

Draft

**Union Water Supply System**  
**Notes to the Financial Statements**  
**for the years ended December 31**

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**1. Description of Reporting Entity**

The Union Water Supply System (UWSS) was created, effective January 8, 2001, by Order of the Minister of the Environment pursuant to the Municipal Water and Sewage Transfer Act, 1997. The Order transferred all assets, liabilities, rights and obligations of the Ontario Clean Water Agency in the municipal drinking water treatment and distribution system located in Ruthven to the municipalities of Leamington, Kingsville, Essex and Lakeshore ("member municipalities"). The Order provided for the establishment of a Joint Board of Management to govern the operation and management of the "System". Each owner's representation on the Board is based on its share of the total flows of the system with no municipality receiving more than fifty percent of the total number of members.

The interests of the Municipalities in the System shall be as tenants-in-common, each as to the undivided interest according to their proportional consumption of the total flows of the system. The ownership interests were reset on January 1, 2017 as Leamington - 50.55% (2013 - 56.11%), Kingsville - 40.33% (2013 - 34.83%), Essex - 5.97% (2013 - 6.04%) and Lakeshore - 3.15% (2013 - 3.02%). The ownership interest is to be updated every four years.

**2. Summary of Accounting Policies**

The financial statements of the Union Water Supply System are the representation of the Joint Board of Management prepared in accordance with Canadian public sector accounting standards for local governments, as recommended by the Public Sector Accounting Board of CPA Canada.

***Basis of Accounting***

Sources of financing and expenditures are reported on the accrual basis of accounting, with the exception of interest charges on long-term liabilities, which are charged against operations in the periods in which they are paid. The accrual basis of accounting recognizes revenues as they become available and measurable; expenditures are recognized, as they are incurred and measurable as a result of the receipt of goods or services and the creation of a legal obligation to pay.

Liabilities on the statement of financial position represent the outstanding principal portion of long-term liabilities, liabilities not yet due and other future expenses not yet raised by rates on the users.

***Use of Estimates***

The preparation of financial statements requires management to make estimates that affect the reported amount of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Significant items subject to such estimates and assumptions include the valuation of accounts receivable, carrying value of tangible capital assets, accounts payable and accrued liabilities, including the valuation of post-employment benefits. Actual results could differ from those estimates.

**Union Water Supply System**  
**Notes to the Financial Statements**  
**for the years ended December 31**

---

**2. Summary of Accounting Policies (Cont'd)**

***Tangible Capital Assets***

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

Land	Infinite
Land Improvements	15 years to infinite
Buildings	20 to 50 years
Machinery and Equipment	3 to 30 years
Linear Assets	10 to 90 years

One-half of the annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

***Contributions of Tangible Capital Assets***

Tangible capital assets received as contributions are recorded at their fair value using the half year rule as though they have been received July 1.

***Leases***

Leases are classified as capital or operating leases. Leases which transfer substantially all the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

***Inventories***

Inventories consist of work-in-progress measured at cost.

***Long-Term Investment***

Investment is recorded at fair market value.



**Union Water Supply System**  
**Notes to the Financial Statements**  
**for the years ended December 31**

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**2. Summary of Accounting Policies (Cont'd)**

*Future Accounting Changes*

Effective for fiscal periods beginning on or after April 1, 2021, all governments will be required to adopt PSAB Section 3450 Financial Instruments, Section 2601 Foreign Currency Translation, Section 3041 Portfolio Investments, Section 1201 Financial Statement Presentation, and Section 3280 Asset Retirement Obligations. These standards provide guidance on how to account for and present financial instruments, asset retirement obligations and foreign currency translation.

Effective for fiscal periods beginning on or after April 1, 2022, all governments will be required to adopt PSAB Section 3400 Revenue. This standard provides guidance on how to account for and present new categories of revenue.

Management is currently in the process of evaluating the potential impact of adopting these standards.

**3. Cash**

This balance represents a consolidation from the operating fund and the reserve fund as follows:

	2019	2018
<b>Cash</b>		
Operating Fund	\$ 8,923,511	\$ 7,437,411
Reserve Fund	1,137,214	1,100,202
	\$ 10,060,725	\$ 8,537,613

**4. Long-Term Investment**

Funds are invested in a guaranteed investment certificate (GIC) with an annual interest rate of 2.55%. The GIC has a five year term (matures April 2022).

**5. Related Party Transactions**

The related party balances on account of trade in the Statement of Financial Position are listed below:

	2019	2018
Accounts receivable	\$ 864,964	\$ 1,012,278
Accounts payable and accrued liabilities	2,102,171	257,614

The accounts receivable amount is the receivables from the four member municipalities for 2019 water flows that have not been received by year end. The accounts payable and accrued liabilities amount is the Due to Leamington balance that arises from Union Water Supply System 2019 purchases that have not been paid by year end.

**Union Water Supply System**  
**Notes to the Financial Statements**  
**for the years ended December 31**

**5. Related Party Transactions (Cont'd)**

The related party transactions on the Statement of Financial Activities are listed below:

	2019	2018
Wholesale billings revenue (note 8)	\$ 10,397,971	\$ 9,622,832
Administration fee	30,000	30,000

Wholesale billings revenue balance is 2019 sales of water flows to the four member municipalities and is detailed in Note 8. Administration fee is the fee paid to the Municipality of Leamington for annual bookkeeping services. These transactions are measured at exchange amounts, which are the amounts of consideration established and agreed to by the related parties.

**6. Long-Term Debt**

As beneficial owners, Leamington, Kingsville, Essex and Lakeshore (collectively "the Municipalities") had become indebted to OCWA for work performed by OCWA in developing the System. The Municipal Water and Sewage Transfer Act provided that the Municipalities to whom the System was transferred were liable for such indebtedness.

In anticipation of the pending transfer order, the Municipalities jointly refinanced the indebtedness to OCWA. A financing agreement for \$18,492,167, dated March 8, 1999, with Sun Life Assurance ("Sun Life"), requires a monthly repayment based on projected flows of the facility for a term ending on December 31, 2026. The effective interest rate is 10.55% per annum.

The Union Water Supply System Joint Board of Management has assumed the responsibility for all payments pertaining to the obligation detailed above.

The balance of long-term debt reported on the Statement of Financial Position is:

	2019	2018
<b><i>Outstanding principal at the end of the year for:</i></b>		
Net long-term debt, end of year	\$ 11,832,898	\$ 12,854,536

The estimated future principal payments required in the next five years and thereafter are as follows:

	2020	\$ 1,154,638
	2021	1,302,487
	2022	1,466,829
	2023	1,649,492
	2024	1,852,503
	Thereafter	4,406,949
		\$ 11,832,898

**Union Water Supply System**  
**Notes to the Financial Statements**  
**for the years ended December 31**

**7. Tangible Capital Assets/Inventories**

	Net Book Value	
	2019	2018
Land	\$ 133,634	\$ 133,634
Buildings	16,529,422	17,032,794
Machinery and equipment	6,080,533	6,144,679
Linear assets	16,509,551	16,859,968
Land improvements	101,389	104,390
Total tangible capital assets	39,354,529	40,275,465
Inventories	4,038,375	369,958
	<u>\$ 43,392,904</u>	<u>\$ 40,645,423</u>

For additional information, see the Consolidated Schedule of Tangible Capital Assets (Schedule 1).

**8. Wholesale Billings Revenue**

The member municipalities are invoiced on a monthly basis for their recorded flows.

	Revenues		Flows	
	2019	2018	2019	2018
	\$	\$	Gals (000)	Gals (000)
Municipality of Leamington	\$ 5,710,749	\$ 5,080,831	2,032,078	1,906,998
Town of Kingsville	3,840,309	3,763,883	1,365,534	1,363,284
Town of Essex	503,487	485,452	179,248	175,952
Town of Lakeshore	343,426	292,666	122,240	106,077
	<u>\$ 10,397,971</u>	<u>\$ 9,622,832</u>	<u>3,699,100</u>	<u>3,552,311</u>

**9. Investment Income**

Investment income includes bank and GIC interest income as follows:

	2019	2018
Bank interest	\$ 297,560	\$ 243,648
Interest on long-term investment - GIC	265,633	259,525
	<u>\$ 563,193</u>	<u>\$ 503,173</u>

**Union Water Supply System**  
**Notes to the Financial Statements**  
**for the years ended December 31**

**10. Accumulated Surplus**

	2019	2018
<b>Opening Fund Balance</b>		
Funds:		
Operating fund	\$ 8,256,491	\$ 7,098,688
Capital financing reserve fund	11,359,727	11,074,166
<b>Total Fund Balance</b>	19,616,218	18,172,854
Long-term debt obligations	(12,854,536)	(13,756,545)
Tangible capital assets (including inventory)	40,645,423	40,163,768
<b>Accumulated Surplus, beginning of year</b>	47,407,105	44,580,077
Contributions to operating fund	(844,917)	1,157,803
Contributions to reserve fund	302,645	285,561
Tangible capital assets purchased	4,048,090	1,722,914
Loss on sale of tangible capital assets	(30,658)	-
Amortization of tangible capital assets	(1,269,951)	(1,241,259)
Debt repayment	1,021,638	902,009
<b>Accumulated Surplus, end of year</b>	<b>\$ 50,633,952</b>	<b>\$ 47,407,105</b>

**11. Post Employment Benefits**

Post employment benefits are future obligations of UWSS to its employees and retirees for benefits earned but not yet taken. Retiring full time employees hired prior to August 1, 2011 continue to receive paid health and dental benefits and life insurance coverage. All coverage continues for the lifetime of the retiree and spouse. In accordance with public sector accounting standards, the projected unit credit actuarial cost method has been used to determine the future cost of these benefits at the end of the year. The most recent actuarial valuation is dated March 23, 2018 and is effective December 31, 2017. Assumptions used are as follows:

- (a) a discount factor of 3.40% was used;
- (b) an increase of 5.9% for health in 2019 (2018 - 6.0%), linearly decreased to an ultimate rate of 4% in 2038, and an annual increase of 4% for dental benefits was used;
- (c) an employee will retire when they meet the criteria for an unreduced pension from OMERS, but not later than 65; and
- (d) all employees will remain employed by UWSS until retirement.

The liability, based on the above assumptions, at year-end is \$149,800 (2018 - \$127,500) and is included in accounts payable and accrued liabilities. An additional expense of \$22,300 (2018 - \$21,500) is reported in the Statement of Financial Activities and is reflected in wages and benefits.

**Union Water Supply System**  
**Notes to the Financial Statements**  
**for the years ended December 31**

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**12. Budget Figures**

The 2019 Budget approved by the UWSS Board on January 16, 2019 was prepared on a modified cash basis. This budget was revised on September 18, 2019. The budget has been restated and is reported on a full accrual basis, in accordance with PSAB reporting requirements, in relation to the actual results in these financial statements.

The following summary outlines adjustments made to the approved budget (modified cash basis) to derive the restated based budget (full accrual basis) as presented in the financial statements:

	2019
Financial Plan (Budget) surplus for the year	\$ (3,655,841)
Add:	
Accumulated surplus, beginning of the year	47,407,105
Principal payments on long term debt	1,021,700
Capital expenditures reallocated to tangible capital assets	5,735,000
Less:	
Amortization expense on tangible capital assets	(1,269,951)
Budget Surplus per Statement of Financial Operations	\$ 49,238,013

**13. Contingency - Liability Valuation**

The Sun Life long-term debt obligation requires a monthly repayment based on projected flows of the facility over the term of the agreement ending on December 31, 2026. The annual valuation of the remaining obligation has been based on the present value of the remaining payment stream according to the cancellation provisions of the financing agreement.

In order to reflect the obligation in a manner similar to a traditional serial debt instrument, an amortization schedule allocating the required monthly payment stream between principal and interest has been created utilizing an effective monthly interest rate, as adopted in fiscal 2005 for the reporting of the remaining obligation.

**Union Water Supply System**  
**Schedule of Tangible Capital Assets - Schedule 1**  
**as at December 31**

	Infrastructure						Totals	
	Land	Land Improvements	Buildings	Machinery & Equipment	Linear Assets	Inventories	2019	2018
<b>Cost</b>								
<b>Balance, beginning of year</b>	\$ 133,634	\$ 120,022	\$ 27,407,054	\$ 10,791,625	\$ 25,866,678	\$ 369,958	\$ 64,688,971	\$ 62,966,057
Add: New acquisitions during the year	-	-	60,717	271,998	10,764	17,463	360,942	161,922
Add: Additions during the year	-	-	17,555	4,127	14,512	3,714,612	3,750,806	2,829,826
Less: Disposals during the year	-	-	(39,676)	(161,512)	-	(63,658)	(264,846)	(1,268,834)
<b>Balance, end of year</b>	133,634	120,022	27,445,650	10,906,238	25,891,954	4,038,375	68,535,873	64,688,971
<b>Accumulated Amortization</b>								
<b>Balance, beginning of year</b>	-	15,632	10,374,260	4,646,946	9,006,710	-	24,043,548	22,802,289
Add: Amortization	-	3,001	558,632	332,625	375,693	-	1,269,951	1,241,259
Less: Accumulated amortization on disposals	-	-	(16,664)	(153,866)	-	-	(170,530)	-
<b>Balance, end of year</b>	-	18,633	10,916,228	4,825,705	9,382,403	-	25,142,969	24,043,548
<b>Net Book Value of Tangible Capital Assets Including Inventories</b>	\$ 133,634	\$ 101,389	\$ 16,529,422	\$ 6,080,533	\$ 16,509,551	\$ 4,038,375	\$ 43,392,904	\$ 40,645,423

*See accompanying notes to financial statements*

UW/13/20

**To:** Chair and Members of the Union Water Supply System Joint Board of Management

**From:** Rodney Bouchard, Union Water Manager

**Date:** April 10, 2020

**Re:** Payments for the UWSS from February 14<sup>th</sup> to April 10<sup>th</sup>, 2020

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**Aim:**

To provide the Board with a copy of payments made by the Union Water Supply System from February 14<sup>th</sup> to April 10<sup>th</sup>, 2020

**Recommendation:**

For information purposes.

Respectfully submitted,



Rodney Bouchard, Manager  
Union Water Supply System Joint Board of Management

/kmj

Filename: t:\union wtr\reports to board\2020\uw13-20 payments from feb to april 2020.docx

**MUNICIPALITY OF LEAMINGTON**  
**Council/Board Report By Dept-(Computer)**



**AP5130** **Page :** 24  
**Date :** Feb 21, 2020 **Time :** 11:14 am

**Vendor :** 0011450 To PT00000190  
**Batch :** All  
**Department :** All

**Cheque Print Date :** 20-Feb-2020 **To** 21-Feb-2020  
**Bank :** 07 To 08  
**Class :** All

Vendor Invoice	Vendor Name Description				GL Account Name	Batch Invc Date	Invc Due Date	Amount
G.L. Account	CC1	CC2	CC3					
<b>DEPARTMENT 0700</b>	Union Water System							
<b>010103</b>	<b>ASSOCIATED ENGINEERING (ONT) LTD</b>							
527136	CO2 PH ADJUSTMENT SYSTEM					83 13-Feb-2020	20-Feb-2020	
70-7-0700-8745	700200			Treatment Plant				21,513.70
527138	SCADA UPGRADES - PROCESS NARRATIVE					83 13-Feb-2020	20-Feb-2020	
70-7-0700-8780				SCADA System				4,802.73
<b>020120</b>	<b>BELL MOBILITY CELLULAR</b>							
514877178-FEI	MONTHLY CELL PHONE CHARGES					95 01-Feb-2020	20-Feb-2020	
70-5-0700-7110	002070	002083		Telecommunications Usage				21.84
<b>180325</b>	<b>RICOH CANADA INC</b>							
SCO92695771	COPIER CONTRACT - DEC19-JAN30					83 31-Jan-2020	20-Feb-2020	
70-5-0700-7010	002070			Office Supplies				94.65
<b>Department Totals :</b>								<b>26,432.92</b>





Vendor : 0011450 To PT00000190

Batch : All

Department : All

EFT Paid Date : 20-Feb-2020

To 21-Feb-2020

Bank : 07 To 08

Class : All

Vendor Code	Vendor Name	Description				Batch	Inv Date	Inv Due Date	Amount
Invoice No.	Description								
G.L. Account	CC1	CC2	CC3	GL Account Name					
<b>DEPARTMENT 0700</b>					Union Water System				
<b>050099 ENBRIDGE GAS INC</b>									
1929770177678	1236.010M3 GAS - COTTAM BOOSTER STATION				84	11-Feb-2020	20-Feb-2020		
70-5-0700-7410		002073		Gas				369.41	
<b>080250 HYDRO ONE NETWORKS INC</b>									
200141677460-	JAN/20 HYDRO - RUTHVEN WATER TREATMENT				84	10-Feb-2020	20-Feb-2020		
70-5-0700-7420		002073		Electricity				46,319.20	
200141680692-	JAN/20 HYDRO - LOW LIFT				84	10-Feb-2020	20-Feb-2020		
70-5-0700-7420		002073		Electricity				-23.00	
70-5-0700-7420		002073		Electricity				21,896.34	
200141683019-	JAN/20 HYDRO - METER#3				84	30-Jan-2020	20-Feb-2020		
70-5-0700-7420		002073		Electricity				-15.35	
70-5-0700-7420		002073		Electricity				54.56	
200152134969-	JAN/20 HYDRO - METER#17				84	10-Feb-2020	20-Feb-2020		
70-5-0700-7420		002073		Electricity				-13.53	
70-5-0700-7420		002073		Electricity				48.06	
200208899066-	FEB/20 HYDRO - METER#16				84	14-Feb-2020	20-Feb-2020		
70-5-0700-7420		002073		Electricity				-65.49	
70-5-0700-7420		002073		Electricity				232.70	
<b>130620 MONARCH OFFICE SUPPLY INC</b>									
193116 - 19283	PAPER, BINDERS, PENCILS				84	31-Jan-2020	20-Feb-2020		
70-5-0700-7010		002070		Office Supplies				101.30	
<b>190755 SUN LIFE ASSURANCE COMPANY OF CANADA</b>									
FEB-20	FEB/20 UNION WATER LOAN 3724:1				84	01-Feb-2020	20-Feb-2020		
70-5-0700-6000		002020	006901	Debenture Principal				37,411.36	
70-5-0700-6100		002010	006901	Debenture Interest				103,665.37	
<b>Department Totals :</b>								<b>209,980.93</b>	

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MUNICIPALITY OF LEAMINGTON  
**Council/Board Report By Dept-(Computer)**



Vendor : 0011450 To PT00000190  
 Batch : All  
 Department : All

Cheque Print Date : 05-Mar-2020 To 13-Mar-2020  
 Bank : 07 To 08  
 Class : All

Vendor Invoice	Vendor Name Description				GL Account Name	Batch Invc Date	Invc Due Date	Amount	
G.L. Account	CC1	CC2	CC3						
<b>DEPARTMENT 0700 Union Water System</b>									
<b>020120 BELL MOBILITY CELLULAR</b>									
514877178-MA	MONTHLY CELL PHONE CHARGES					130	01-Mar-2020	12-Mar-2020	
70-5-0700-7110	002070	002083		Telecommunications Usage				21.82	
<b>030004 C3 WATER INC</b>									
202002-288	WATER MODELLING UPDATES					135	29-Feb-2020	12-Mar-2020	
70-5-0700-7989	002075			Operational Programs & Studies				3,004.81	
<b>050003 E.L.K. ENERGY INC</b>									
40010915-FEB	1738KWH - ESSEX WATER TOWER					119	01-Mar-2020	04-Mar-2020	
70-5-0700-7420	002073			Electricity				-93.41	
70-5-0700-7420	002073			Electricity				331.93	
40047150-FEB	1107KWH - METER#9					119	01-Mar-2020	04-Mar-2020	
70-5-0700-7420	002073			Electricity				-61.56	
70-5-0700-7420	002073			Electricity				218.78	
51976611-FEB	2844KWH - KINGSVILLE WATER TOWER					119	01-Mar-2020	04-Mar-2020	
70-5-0700-7420	002073			Electricity				-148.91	
70-5-0700-7420	002073			Electricity				529.15	
90006300-ADJ	BILLING ADJUSTMENT - FEB1					119	01-Feb-2020	04-Mar-2020	
70-5-0700-7420	002073			Electricity				-3,931.29	
90006300-COF	13680KWH - COTTAM BOOSTER STATION					119	19-Feb-2020	04-Mar-2020	
70-5-0700-7420	002073			Electricity				-994.13	
70-5-0700-7420	002073			Electricity				3,532.61	
90006300-FEB	18240KWH - COTTAM BOOSTER STATION					119	24-Feb-2020	04-Mar-2020	
70-5-0700-7420	002073			Electricity				-1,101.42	
70-5-0700-7420	002073			Electricity				3,913.86	
90006300-MAF	16800KWH - COTTAM BOOSTER STATION					119	01-Mar-2020	04-Mar-2020	
70-5-0700-7420	002073			Electricity				-1,130.23	
70-5-0700-7420	002073			Electricity				4,016.22	
90006300-MISC	MISC BILLING ADJUSTMENT					119	01-Feb-2020	04-Mar-2020	
70-5-0700-7420	002073			Electricity				-3,525.42	
<b>190042 SAMUEL STREET ADVISORY INC</b>									
133	RESTRUCTURING CONSULTANT - FINANCIAL					135	01-Mar-2020	12-Mar-2020	
70-5-0700-7950	002070			Professional Services				3,706.40	
<b>Department Totals :</b>									<b>8,289.21</b>

**MUNICIPALITY OF LEAMINGTON**  
**Council/Board Report By Dept-(EFT)**



**AP5130**

**Date :** Mar 19, 2020

**Page :** 80

**Time :** 10:42am

**Vendor :** 0011450 To PT00000190

**Batch :** All

**Department :** All

**EFT Paid Date :** 05-Mar-2020 **To** 13-Mar-2020

**Bank :** 07 To 08

**Class :** All

<b>Vendor Code</b>	<b>Vendor Name</b>				<b>Batch</b>	<b>Inv Date</b>	<b>Inv Due Date</b>	
<b>Invoice No.</b>	<b>Description</b>							
<b>G.L. Account</b>	<b>CC1</b>	<b>CC2</b>	<b>CC3</b>	<b>GL Account Name</b>				<b>Amount</b>
<b>DEPARTMENT 0700</b>	<b>Union Water System</b>							
<b>030405</b>	<b>COLLABRIA</b>							
130433	FUEL - MOE TRAINING - LONDON				106	24-Jan-2020	05-Mar-2020	
70-5-0700-7040	002070			Training				40.82
8B98Q3	CAR RENTAL - MOE TRAINING - LONDON				106	25-Jan-2020	05-Mar-2020	
70-5-0700-7040	002070			Training				156.25
CDN TIRE-JAN	4PC MUG SET				106	14-Jan-2020	05-Mar-2020	
70-5-0700-7052	002070			Meeting Expenses				16.94
RCSS - JAN14	MEETING EXPENSES				106	14-Jan-2020	05-Mar-2020	
70-5-0700-7052	002070			Meeting Expenses				75.75
STAR-JAN20	STAR SUBSCRIPTION				106	13-Jan-2020	05-Mar-2020	
70-5-0700-7020	002070			Dues, Memberships and Subscriptions				16.94
WCWC 305004	UV TRAINING - FEB27				106	21-Jan-2020	05-Mar-2020	
70-5-0700-7040	002070			Training				406.80
<b>080250</b>	<b>HYDRO ONE NETWORKS INC</b>							
200141680894-I	FEB/20 HYDRO - LEAMINGTON WATER TOWER				140	02-Mar-2020	12-Mar-2020	
70-5-0700-7420	002073			Electricity				-156.13
70-5-0700-7420	002073			Electricity				554.80
200141681706-I	FEB/20 HYDRO - METER#2				140	28-Feb-2020	12-Mar-2020	
70-5-0700-7420	002073			Electricity				-16.99
70-5-0700-7420	002073			Electricity				60.37
200141682009-I	FEB/20 HYDRO - ALBUNA WATER TOWER				140	03-Mar-2020	12-Mar-2020	
70-5-0700-7420	002073			Electricity				-504.66
70-5-0700-7420	002073			Electricity				1,793.30
200141683019-I	FEB/20 HYDRO - METER#3				140	02-Mar-2020	12-Mar-2020	
70-5-0700-7420	002073			Electricity				-15.54
70-5-0700-7420	002073			Electricity				55.78
200141683120-I	FEB/20 HYDRO - METER#5				140	03-Mar-2020	12-Mar-2020	
70-5-0700-7420	002073			Electricity				-15.16
70-5-0700-7420	002073			Electricity				53.89
200141683423-I	FEB/20 HYDRO - METER#6				140	02-Mar-2020	12-Mar-2020	
70-5-0700-7420	002073			Electricity				-14.44
70-5-0700-7420	002073			Electricity				51.31
200141683524-I	FEB/20 HYDRO - METER#8				140	28-Feb-2020	12-Mar-2020	
70-5-0700-7420	002073			Electricity				-15.22
70-5-0700-7420	002073			Electricity				54.10
200141683726-I	FEB/20 HYDRO - METER#15				140	26-Feb-2020	12-Mar-2020	
70-5-0700-7420	002073			Electricity				-13.12
70-5-0700-7420	002073			Electricity				46.62
200141687362-I	FEB/20 HYDRO - METER#22				140	28-Feb-2020	12-Mar-2020	
70-5-0700-7420	002073			Electricity				-11.73
70-5-0700-7420	002073			Electricity				41.67
200141687766-I	FEB/20 HYDRO - METER#29				140	28-Feb-2020	12-Mar-2020	
70-5-0700-7420	002073			Electricity				-14.25
70-5-0700-7420	002073			Electricity				50.62
200141687867-I	FEB/20 HYDRO - METER#24				140	28-Feb-2020	12-Mar-2020	
70-5-0700-7420	002073			Electricity				-11.43
70-5-0700-7420	002073			Electricity				40.65
200141690190-I	FEB/20 HYDRO - METER#26				140	27-Feb-2020	12-Mar-2020	
70-5-0700-7420	002073			Electricity				-21.64
70-5-0700-7420	002073			Electricity				76.89
200220161473-I	FEB/20 HYDRO - METER#14				140	25-Feb-2020	12-Mar-2020	
70-5-0700-7420	002073			Electricity				-13.03

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**Date :** Mar 19, 2020

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**Batch :** All

**Department :** All

**EFT Paid Date :** 05-Mar-2020 **To** 13-Mar-2020

**Bank :** 07 To 08

**Class :** All

<b>Vendor Code</b>	<b>Vendor Name</b>				<b>Batch</b>	<b>Inv Date</b>	<b>Inv Due Date</b>	<b>Amount</b>
<b>Invoice No.</b>	<b>Description</b>							
<b>G.L. Account</b>	<b>CC1</b>	<b>CC2</b>	<b>CC3</b>	<b>GL Account Name</b>				
<b>DEPARTMENT 0700</b>	Union Water System							
70-5-0700-7420	002073			Electricity				46.30
<b>130120</b>	<b>MAPLE REINDERS CONSTRUCTORS LTD</b>							
PC#10 25056	PMT#10 CO2 INJ/CL2				140	31-Jan-2020	12-Mar-2020	
70-7-0700-8745	700200			Treatment Plant				54,656.00
70-7-0700-8745	700200			Treatment Plant				6,072.89
<b>190185</b>	<b>SGS CANADA INC. ENVIRONMENTAL SERVICES</b>							
11315051	WATER QUALITY STUDIES CORROSION-ESSEX				140	25-Feb-2020	12-Mar-2020	
70-5-0700-7989	002075			Operational Programs & Studies				98.31
11315118	WATER QUALITY STUDIES CORROSION-LAKESHORE				140	25-Feb-2020	12-Mar-2020	
70-5-0700-7989	002075			Operational Programs & Studies				98.31
11315202	WATER QUALITY STUDIES CORROSION-UWSS				140	25-Feb-2020	12-Mar-2020	
70-5-0700-7989	002075			Operational Programs & Studies				364.43
11315212	WATER QUALITY STUDIES CORROSION-KINGSVILLE				140	25-Feb-2020	12-Mar-2020	
70-5-0700-7989	002075			Operational Programs & Studies				98.31
11315215	WATER QUALITY STUDIES CORROSION-LEAMINGTON				140	25-Feb-2020	12-Mar-2020	
70-5-0700-7989	002075			Operational Programs & Studies				98.31
<b>190635</b>	<b>STANTEC CONSULTING LTD</b>							
1471892	COTTAM BOOSTER STN-RESERVOIR GRADING				140	24-Feb-2020	12-Mar-2020	
70-7-0700-8725	700030			Cottam Booster Station				1,618.86
<b>190755</b>	<b>SUN LIFE ASSURANCE COMPANY OF CANADA</b>							
MAR-20	MAR/20 UNION WATER LOAN 3724:1				140	01-Mar-2020	12-Mar-2020	
70-5-0700-6000	002020	006901		Debenture Principal				61,252.93
70-5-0700-6100	002010	006901		Debenture Interest				103,336.59
<b>Department Totals :</b>								<b>230,511.40</b>

**MUNICIPALITY OF LEAMINGTON**  
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**Date :** Apr 07, 2020 **Time :** 7:25 am

**Vendor :** 0011450 To PT00000190  
**Batch :** All  
**Department :** All

**Cheque Print Date :** 26-Mar-2020 **To** 27-Mar-2020  
**Bank :** 07 To 08  
**Class :** All

Vendor Invoice	Vendor Name Description				Batch Invc Date	Invc Due Date	Amount
G.L. Account	CC1	CC2	CC3	GL Account Name			
<b>DEPARTMENT 0700</b> Union Water System							
<b>010103 ASSOCIATED ENGINEERING (ONT) LTD</b>							
527259	SCADA - PROCESS NARRATIVE - MAR6				154 12-Mar-2020	26-Mar-2020	
70-7-0700-8780				SCADA System			7,992.83
527260	C02 PH ADJUSTMENT SYSTEM - MAR6				154 12-Mar-2020	26-Mar-2020	
70-7-0700-8745	700200			Treatment Plant			13,415.00
527261	DISSOLVED AIR FLOTATION (DAF) - MAR6				154 12-Mar-2020	26-Mar-2020	
70-7-0700-8745	700220			Treatment Plant			2,881.95
<b>996694 EMPIRE COMMUNICATIONS</b>							
30890	35% DEPOSIT FOR QUOTE #11054				154 16-Mar-2020	26-Mar-2020	
70-7-0700-8760				Security System			15,096.46
30892	35% DEPOSIT OF QUOTE #11055				154 16-Mar-2020	26-Mar-2020	
70-7-0700-8760				Security System			23,008.13
<b>180325 RICOH CANADA INC</b>							
SCO92734226	COPIER CONTRACT - JAN20-FEB28				154 28-Feb-2020	26-Mar-2020	
70-5-0700-7010	002070			Office Supplies			101.23
<b>220158 VERTICAL CONCEPTS INC</b>							
1484	BLINDS - OFFICES, HALLWAY				154 16-Mar-2020	26-Mar-2020	
70-7-0700-8035	309005			Furniture & Fixtures			5,401.40
<b>Department Totals :</b>							<b>67,897.00</b>

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**Vendor :** 0011450 To PT00000190  
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**EFT Paid Date :** 26-Mar-2020 **To** 27-Mar-2020  
**Bank :** 07 To 08  
**Class :** All

Vendor Code	Vendor Name	Description				Batch	Inv Date	Inv Due Date	Amount
Invoice No.	Description								
G.L. Account	CC1	CC2	CC3	GL Account Name					
<b>DEPARTMENT 0700</b>	Union Water System								
<b>050070</b>	<b>ELECTRICAL WHOLESALE SUPPLY</b>								
1302908	SCADA - UPS				155	20-Mar-2020	26-Mar-2020		
70-7-0700-8780	SCADA System							12,254.85	
<b>050099</b>	<b>ENBRIDGE GAS INC</b>								
1929770177678	1189.048M3 GAS - COTTAM BOOSTER STATION				155	11-Mar-2020	26-Mar-2020		
70-5-0700-7410	002073			Gas				356.44	
1929770208308	17929.418M3 GAS - RUTHVEN WTP				155	20-Mar-2020	26-Mar-2020		
70-5-0700-7410	002073			Gas				5,034.34	
1929770217397	1841.231M3 GAS - LOW LIFT				155	24-Mar-2020	26-Mar-2020		
70-5-0700-7410	002073			Gas				536.73	
<b>080250</b>	<b>HYDRO ONE NETWORKS INC</b>								
200141677460-I	FEB/20 HYDRO - RUTHVEN WATER TREATMENT PLANT				155	11-Mar-2020	26-Mar-2020		
70-5-0700-7420	002073			Electricity				52,210.18	
200141680692-I	FEB/20 HYDRO - LOW LIFT				155	11-Mar-2020	26-Mar-2020		
70-5-0700-7420	002073			Electricity				-25.13	
70-5-0700-7420	002073			Electricity				26,899.09	
200152134969-I	FEB/20 HYDRO - METER#17				155	11-Mar-2020	26-Mar-2020		
70-5-0700-7420	002073			Electricity				-13.81	
70-5-0700-7420	002073			Electricity				49.07	
200208899066-I	MAR/20 HYDRO - METER#16				155	17-Mar-2020	26-Mar-2020		
70-5-0700-7420	002073			Electricity				-70.16	
70-5-0700-7420	002073			Electricity				249.31	
<b>130120</b>	<b>MAPLE REINDERS CONSTRUCTORS LTD</b>								
PC#11 25113	PMT#11 CO2 INJ/CL2				155	29-Feb-2020	26-Mar-2020		
70-7-0700-8745	700200			Treatment Plant				58,748.20	
70-7-0700-8745	700200			Treatment Plant				6,527.58	
<b>150365</b>	<b>ONTARIO CLEAN WATER AGENCY</b>								
INV0000000048	FEB/20 OPER&MTCE				155	29-Feb-2020	26-Mar-2020		
70-5-0700-6720	002071			OCWA Operating Contract				276,874.61	
<b>Department Totals :</b>								<b>439,631.30</b>	

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**Batch :** All

**Department :** All

**EFT Paid Date :** 02-Apr-2020

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**Bank :** 07 To 08

**Class :** All

<b>Vendor Code</b>	<b>Vendor Name</b>				<b>Batch</b>	<b>Inv Date</b>	<b>Inv Due Date</b>	<b>Amount</b>
<b>Invoice No.</b>	<b>Description</b>							
<b>G.L. Account</b>	<b>CC1</b>	<b>CC2</b>	<b>CC3</b>	<b>GL Account Name</b>				
<b>DEPARTMENT 0700</b>								
Union Water System								
<b>030405 COLLABRIA</b>								
ALL STAR TAXI- TAXI - SCADA FAT WORKSHOP					170	04-Mar-2020	03-Apr-2020	
70-5-0700-7052	002070			Meeting Expenses				23.25
BEST WEST-20 ROOM - UV TRAINING LONDON					170	27-Feb-2020	03-Apr-2020	
70-5-0700-7040	002070			Training				157.59
ENTERPRISE-8 CAR RENTAL - UV TRAINING LONDON					170	28-Feb-2020	03-Apr-2020	
70-5-0700-7040	002070			Training				118.98
FOUR POINTS- ROOM - MEETING WITH CONSULTANT					170	07-Mar-2020	03-Apr-2020	
70-5-0700-7052	002070			Meeting Expenses				193.52
FRESHCO-MAF MEETING EXPENSES					170	13-Mar-2020	03-Apr-2020	
70-5-0700-7052	002070			Meeting Expenses				7.47
JACK ASTORS- MEAL - SCADA FAT WORKSHOP					170	04-Mar-2020	03-Apr-2020	
70-5-0700-7052	002070			Meeting Expenses				48.77
ONROUTE-143 FUEL - UV TRAINING LONDON					170	27-Feb-2020	03-Apr-2020	
70-5-0700-7040	002070			Training				37.23
SANDMAN-365 ROOM - SCADA FAT WORKSHOP					170	05-Mar-2020	03-Apr-2020	
70-5-0700-7052	002070			Meeting Expenses				350.34
STAR-FEB20 STAR SUBSCRIPTION					170	13-Feb-2020	03-Apr-2020	
70-5-0700-7020	002070			Dues, Memberships and Subscriptions				16.94
<b>050099 ENBRIDGE GAS INC</b>								
1929770217397 1841.231M3 GAS - LOW LIFT					176	24-Mar-2020	02-Apr-2020	
70-5-0700-7410	002073			Gas				536.73
<b>050195 ESSEX POWERLINES CORPORATION</b>								
220651-MAR20 284KWH - METER#4					176	19-Mar-2020	02-Apr-2020	
70-5-0700-7420	002073			Electricity				-28.22
70-5-0700-7420	002073			Electricity				100.26
253800-MAR20 1KWH - METER#23					176	19-Mar-2020	02-Apr-2020	
70-5-0700-7420	002073			Electricity				-11.74
70-5-0700-7420	002073			Electricity				41.73
<b>080250 HYDRO ONE NETWORKS INC</b>								
200141680894-I MAR/20 HYDRO - LEAMINGTON WATER TOWER					176	30-Mar-2020	02-Apr-2020	
70-5-0700-7420	002073			Electricity				-156.21
70-5-0700-7420	002073			Electricity				555.10
200141681706-I MAR/20 HYDRO - METER#2					176	27-Mar-2020	02-Apr-2020	
70-5-0700-7420	002073			Electricity				-18.07
70-5-0700-7420	002073			Electricity				64.24
200141683019-I MAR/20 HYDRO - METER#3					176	30-Mar-2020	02-Apr-2020	
70-5-0700-7420	002073			Electricity				-16.27
70-5-0700-7420	002073			Electricity				57.81
200141683423-I MAR/20 HYDRO - METER#6					176	30-Mar-2020	02-Apr-2020	
70-5-0700-7420	002073			Electricity				-14.80
70-5-0700-7420	002073			Electricity				52.58
200141683524-I MAR/20 HYDRO - METER#8					176	27-Mar-2020	02-Apr-2020	
70-5-0700-7420	002073			Electricity				-15.84
70-5-0700-7420	002073			Electricity				56.29
200141683726-I MAR/20 HYDRO - METER#15					176	26-Mar-2020	02-Apr-2020	
70-5-0700-7420	002073			Electricity				-13.67
70-5-0700-7420	002073			Electricity				48.57
200141687362-I MAR/20 HYDRO - METER#22					176	27-Mar-2020	02-Apr-2020	
70-5-0700-7420	002073			Electricity				-11.79
70-5-0700-7420	002073			Electricity				41.88



Vendor : 0011450 To PT00000190

Batch : All

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Class : All

Vendor Code	Vendor Name					Batch	Inv Date	Inv Due Date	Amount
Invoice No.	Description								
G.L. Account	CC1	CC2	CC3	GL Account Name					
<b>DEPARTMENT 0700</b> Union Water System									
200141687766-I	MAR/20 HYDRO - METER#29					176	27-Mar-2020	02-Apr-2020	
70-5-0700-7420	002073			Electricity					-14.43
70-5-0700-7420	002073			Electricity					51.28
200141687867-I	MAR/20 HYDRO - METER#24					176	27-Mar-2020	02-Apr-2020	
70-5-0700-7420	002073			Electricity					-11.37
70-5-0700-7420	002073			Electricity					40.39
200141690190-I	MAR/20 HYDRO - METER#26					176	27-Mar-2020	02-Apr-2020	
70-5-0700-7420	002073			Electricity					-22.82
70-5-0700-7420	002073			Electricity					81.10
200220161473-I	MAR/20 HYDRO - METER#14					176	25-Mar-2020	02-Apr-2020	
70-5-0700-7420	002073			Electricity					-12.41
70-5-0700-7420	002073			Electricity					44.12
<b>190185 SGS CANADA INC. ENVIRONMENTAL SERVICES</b>									
11321798	WATER QUALITY STUDIES CORROSION-UWSS					176	26-Mar-2020	02-Apr-2020	
70-5-0700-7989	002075			Operational Programs & Studies					593.25
11321899	WATER QUALITY STUDIES CORROSION-ESSEX					176	26-Mar-2020	02-Apr-2020	
70-5-0700-7989	002075			Operational Programs & Studies					98.31
11321914	WATER QUALITY STUDIES CORROSION-LAKESHORE					176	26-Mar-2020	02-Apr-2020	
70-5-0700-7989	002075			Operational Programs & Studies					98.31
11321916	WATER QUALITY STUDIES CORROSION-KINGSVILLE					176	26-Mar-2020	02-Apr-2020	
70-5-0700-7989	002075			Operational Programs & Studies					196.62
11321936	WATER QUALITY STUDIES CORROSION-LEAMINGTON					176	26-Mar-2020	02-Apr-2020	
70-5-0700-7989	002075			Operational Programs & Studies					98.31
<b>190751 SUMMA ENGINEERING LIMITED</b>									
PC#3 115045	PMT#3 SCADA - INSTALLATION					176	25-Mar-2020	02-Apr-2020	
70-7-0700-8780				SCADA System					8,298.61
70-7-0700-8780				SCADA System					922.07
PC#8 115048	PMT#8 SCADA UPGRADES					176	25-Mar-2020	02-Apr-2020	
70-7-0700-8780				SCADA System					75,760.29
<b>Department Totals :</b>									<b>88,444.30</b>