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MAGIC LAKE ESTATES WATER AND SEWER COMMITTEE

Notice of Annual General Meeting on **Saturday, August 13, 2016 at 2:30 pm**

St. Peters Anglican Church
4703 Canal Road, Pender Island, BC

J. Petrie (Chair)
Director D. Howe

M. Steel
A. Wilson

K. Heslop (vice chair)
C. Rodash

J. Gill

AGENDA

1. Approval of Agenda
2. Adoption of Minutes of Annual General Meeting of August 15, 2015
3. Chair's Report
4. Annual Report
5. Election of Committee Members
6. New Business
7. Adjournment

To ensure quorum, advise Lorrie Siemens 250.360.3087 or lsiemens@crd.bc.ca if you cannot attend.



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Minutes of the Annual General Meeting of the Magic Lake Estates Water and Sewer Committee

Held August 15, 2015 at St. Peters Anglican Church, Pender Island, BC

PRESENT: **Committee Members:** J. Petrie (Chair), P. Watson (Vice Chair), K. Heslop, M. Steel, J. Gill, A. Wilson, CRD Southern Gulf Islands Regional Director, D. Howe

Staff: P. Sparanese, Senior Manager, Infrastructure Engineering and Operations, M. Cowley, Senior Manager, Infrastructure Engineering, J. Marr, Acting Manager, Water Engineering and Planning, D. Puskas, Acting Manager, Wastewater Engineering and Planning, P. Dayton, Senior Financial Analyst, D. Robson, Manager, Saanich Peninsula and Gulf Islands Operations, L. Siemens (recorder)

76 Members of the Public

The meeting was called to order at 1:30 pm.

1. Approval of Agenda

The order of the agenda was amended as follows:

- Move Item #5 to Item #4

MOVED by A. Wilson, **SECONDED** by J. Gill, that the agenda be approved as amended.

CARRIED

2. Adoption of Minutes of Annual General Meeting of August 16, 2014

MOVED by A. Wilson, **SECONDED** by K. Heslop that the minutes of the Annual General Meeting of August 16, 2014 be adopted as previously circulated.

CARRIED

3. Chairs Report

Chair Petrie presented a written report. The report was provided to the recording secretary for the records. The following topics were addressed.

- Final construction of the replacement Frigate water storage facility and associated infrastructure of the water treatment plant project.
- Chart Drive septic system.
- Water conservation Stage 3.
- Water quality of Magic Lake.

Chair Petrie responded to questions from the public.

4. Election of Officers

Director Howe advised that the terms for committee members Alex Wilson, Jim Petrie and Pat Watson were expiring on October 31, 2015. It was explained that one position represents the water service area and two positions represent the sewer service area. Nominations were then called to represent the sewer service area. Alex Wilson and Jim Petrie were nominated and agreed to stand. Nominations were called for two more times and hearing none, Alex Wilson and Jim Petrie were elected by acclamation.

Nominations were called for representation of the water service area. Jim McCrumb, Gary Steeves and Courtney Rodash were nominated. Jim McCrumb and Gary Steeves declined the nomination. Courtney Rodash agreed to stand and was elected by acclamation.

The names of those elected will be forwarded to the CRD Board for appointment.

5. Annual Report

P. Sparanese presented a written report and PowerPoint presentation. The following topics were addressed:

- Purpose of the Annual General Meeting

Drinking Water System

- Water Supply and Demand
- Total Water Production 2009-2014
- Drinking Water Quality - 2014
- Operations - 2014
- Water System Capital Improvements Update – Water Treatment Plant Project
- Future Water System Capital Improvements

Sewer System

- Permit Compliance – Marine Discharges
- Operations - 2014
- Chart Drive Septic System
- Infrastructure Replacement Program

Annual Budget and Financial Report

- Magic Lake Water – 2014 Statement of Operations
- Magic Lake Sewer – 2014 Statement of Operations

A question and answer period followed.

6. New Business

There was no new business.

7. Adjournment

The meeting was adjourned at 3:15 pm.



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**MAGIC LAKE ESTATES WATER AND SEWER SERVICES
2015 ANNUAL REPORT
AUGUST 13, 2016**

Purpose of the Annual General Meeting

The agenda for the Annual General Meeting (AGM) is approved by the members of the Magic Lake Estates Water and Sewer Committee. The purposes (and hence the agenda items) of the meeting are:

- To have the last year's AGM meeting minutes approved (by committee members);
- To present reports on the work of the committee, the past year's operation, maintenance, capital upgrades and financial information of the service to the service residents and owners;
- To nominate members for appointment to the service committee;
- To enable the public to share comments on subjects which relate to the work of the committee; and,
- The committee can identify (under "new business") issues on which it wants feedback at the meeting. Motions are not considered from the public at the AGM.

DRINKING WATER SYSTEM

Water Production and Demand

A total of 164,409 cubic meters (m^3) of water was abstracted from Buck Lake (141,144 m^3) and Magic Lake (23,265 m^3) in 2015. This represents a 19% reduction from 2014 and a 14% reduction from the 5 year average. Water production by month for 2011 to 2015 is shown in **Figure 1**.

The 2015 metered water (water demand) for Magic Lake Estates water service totalled 113,940 m^3 ; a 7% reduction in water use from the previous year and a 9% reduction from the five-year average.

The decrease in water demand during this period is likely the result of the community's response to the water conservation notice issued in July 2015 as a result of the provincial drought conditions this past summer. The water conservation notice highlighted the need for customers to not water lawns; limit the watering of trees and shrubs; not fill swimming pools and hot tubs or garden ponds; not wash vehicles or boats; and, not wash outdoor surfaces such as driveways sidewalks and decks. The effect of the water conservation efforts were critical in managing the water supply for the community into the fall and winter.

Comparison of the annual water production and the annual water demand from 2011 to 2015 are shown in **Figure 2**.

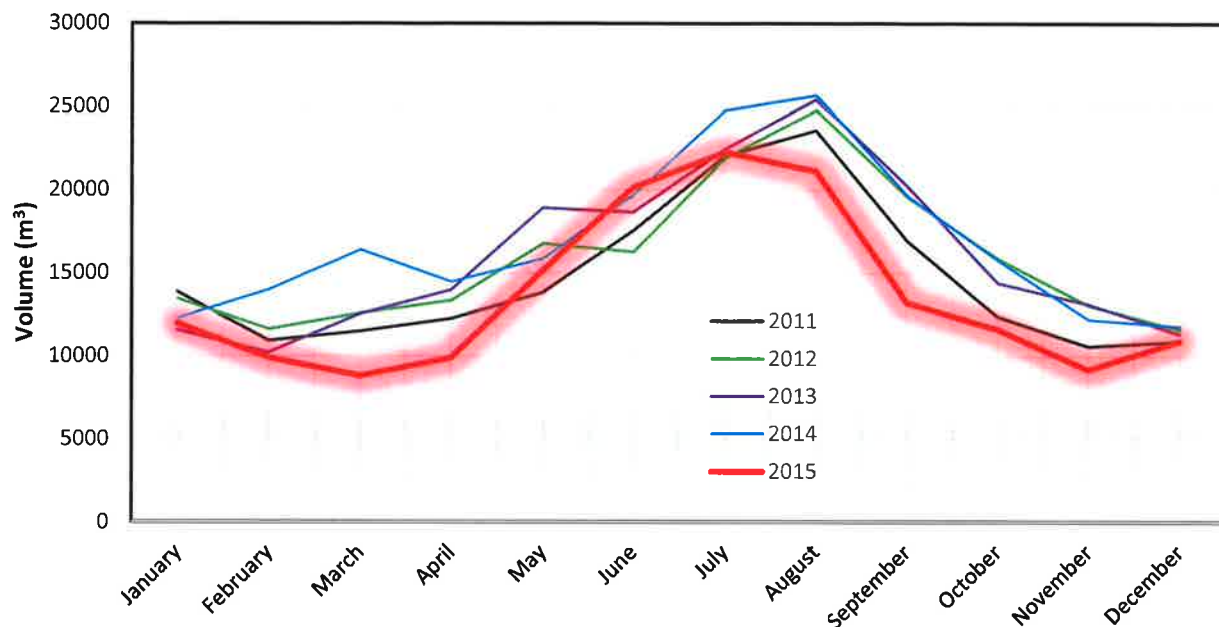


Figure 1: Magic Lake Estates Water System Monthly Water Production

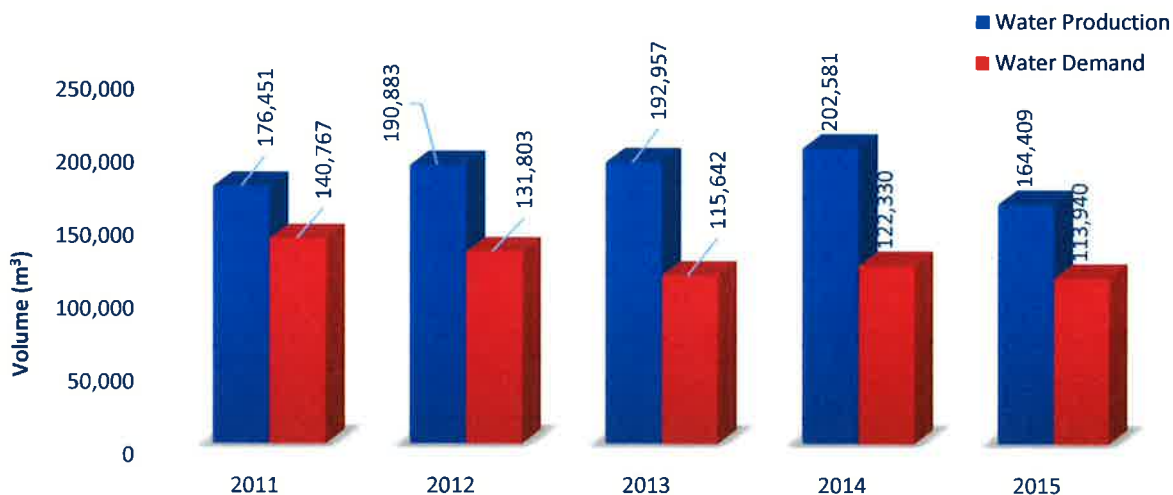


Figure 2: Magic Lake Estates Water System Annual Water Production and Demand

The difference between annual water production and annual water demand is referred to as non-revenue water and can include: water system leaks, water system maintenance and operational use (e.g. water main flushing, water treatment plant filter backwashing), potential unauthorized use and firefighting use.

The 2015 non-revenue water represents about 31% of the total water production for the service area. However, 3% of the non-revenue water can be accounted for as operational use. As a result the non-revenue water is approximately 28% which is considered high for a small water

system such as Magic Lake Estates. Non-revenue water quantity will continue to be monitored closely with the objective of reducing water loss.

Drinking Water Quality

In April of 2014, the CRD commissioned the new Dissolved Air Flotation (DAF) treatment plant that now combines the two intake lines from Buck Lake and Magic Lake. The typical intake blending ratio in 2015 was 80/20 Buck/Magic Lake unless water quality concerns or operational needs required a temporary adjustment. The CRD commissioned an additional potassium permanganate treatment system in January 2015 in reaction to drinking water discolouration events in late 2014 due to elevated manganese levels in the raw water.

The drinking water supplied to the service area was safe for consumption at all times. The existing multi-barrier treatment system was able to deal with several algal as well as high iron and manganese events in both source lakes throughout the year. Customer feedback confirmed that the water quality has noticeably improved since 2014 and before. Operating staff successfully addressed isolated and localized adverse water quality events due to aging and stagnant water through spot-flushing.

Overall Magic Lake Estates drinking water quality characteristics for 2015 are summarized below.

Raw Water:

- Both lake sources exhibited low concentrations of total coliform and *E. coli* bacteria throughout the year.
- Raw water from both sources was slightly hard (~70 mg/L CaCO₃).
- Buck Lake exhibited a raw water turbidity range from 0.68 to 3.72 nephelometric turbidity units (NTU) with a mean annual of 0.99 NTU, and Magic Lake a range from 0.98 to 24.5 NTU with a mean annual of 1.4 NTU.
- Buck Lake with a mean annual total organic carbon (TOC) of 6.69 mg/L as well as Magic Lake with a mean TOC of 8.33 mg/L are considered mesotrophic lakes (medium productive).
- Both lakes exhibited elevated iron and especially manganese concentrations which reached peaks of 4260 mg/L (Fe) and 5000 mg/L (Mn) during July/August in Magic Lake and 507 mg/L (Fe) and 361 mg/L (Mn) during November in Buck Lake.

Treated Water:

- Treated water was bacteriologically safe to drink with no confirmed positive of either *E. coli* or total coliforms in the treated water.
- Treated water turbidity (cloudiness) was well below the *Guidelines for Canadian Drinking Water Quality* (GCDWQ) limit of 1 (NTU);
- Total organic carbon (TOC median 4.40 mg/L) was lower than historical levels indicating that the DAF plant is more effective in removing TOC than the old plant; however, TOC concentrations of > 4mg/L are considered a strong precursor for disinfection by-product formation and potential limit exceedance.
- Disinfection by-products such as trihalomethanes (THM) and haloacetic acids (HAA) did not exceed the GCDWQ limit of 100 µg/L and 80 µg/L respectively. THM fluctuated between 48.6 and 88.8 µg/L and HAA between non-detect and 21.4 µg/L.
- Metals were below maximum acceptable concentration (MAC) limits.
- Both water sources were subject to occasional, naturally-occurring algal blooms that periodically affected taste and odour.

Water Quality data collected from this drinking water system can be reviewed on the CRD website: <https://www.crd.bc.ca/about/data/drinking-water-quality-reports/southern-gulf-islands-water-quality-reports/magic-lake-estates-water-quality-reports>

Water Operations

The CRD's Integrated Water Services Peninsula and Gulf Island Operations team is responsible for the day to day operations of the water system. Pender Island based operations staff perform regular weekly routine operational work to ensure the utilities are functioning properly. Regular operation and maintenance duties were carried out throughout the year including, weekly water system chlorine residual testing, monthly bacteriological water testing, and ongoing system checks. Additional support is provided by Peninsula Operations staff including the electrical and mechanical maintenance groups as required who typically respond to significant emergencies and to perform routine preventative maintenance work.

The Magic Lake Estates public water system operated reliably during 2015. There was some disruption to the water system users as a result of leak repairs requiring a water system shutdown. In addition some water quality aesthetics events (brown water) were reported and mitigated through flushing. 2015 was the first full year of operation of the new water treatment facility and during this period operational staff gained the knowledge, skill and ability in operating a DAF water treatment facility.

A summary of the major operational and maintenance activities is provided in **Table 1**.

Table 1: Summary of key operational and maintenance activities on the water system in 2015.

TASK	NOTES
Water treatment plant commissioning	Commissioning and operational effort associated with the new Magic Lake Estates Water Treatment Plant capital project. Although the facility was commissioned in 2014 ongoing operational commissioning like this can typically take up to a year.
Start-up and commissioning of potassium permanganate (pot perm) chemical injection system.	In early 2015 the operations started and commissioned the pot perm chemical injection system at the Buck Lake and Magic Lake raw water pumping stations. The pot perm system is designed to precipitate (oxidize) manganese, iron and algae in the raw water so it can be removed during the filtration process.
Raw water intake inspection	Annual intake inspection for both Magic Lake and Buck Lake. Diving services are required for this activity.

TASK	NOTES
Water distribution system flushing	More extensive flushing was conducted this year throughout the water system as a result of water quality complaints due to brown water.
Fire hydrant repairs	Fire hydrant near Galleon Way and Gunwhale Rd was repaired and placed back into service.
Water leak repairs	A number of water system leaks were identified and repaired this year. As a result of these repairs non-revenue water was reduced significantly from the previous year.
Emergency eyewash/drench hose safety equipment installation.	Occupational health and safety equipment installed at the Buck Lake and Magic Lake raw water pumping stations. A corrosive chemical is used at these facilities and in accordance with Worksafe BC regulations, a potable water supply is required.
Roof repairs	Roof repairs performed on the Privateers pressure regulating station.
Installation of spillway log boom	Log boom installed at the Magic Lake dam spillway. This was part of an approved capital project.
Air valve replacement	A number of distribution system air valves were replaced. This was part of an approved capital project.
Water connections	Installed three new water connections in 2015.

Water System Capital Improvements Update

Water Treatment Plant Project Upgrade

The new water treatment plant was commissioned in 2014 and the Frigate storage tank was commissioned in January of 2015, which was the final item of construction related to the project. On May 23, 2015 the committee hosted an open-house for the customers to attend and tour the new water treatment plant and facilities.

In summary, the water treatment plant project included the following work:

- A new treatment plant consisting of pre-oxidation, clarification by dissolved air flotation, filtration, and two means of disinfection including ultraviolet light and chlorine (design capacity of approximately 1,690 cubic metres per day);
- Two raw water pump stations one each located at Buck Lake and Magic Lake;
- Installation of raw (1,787 metres) and treated (1,341 metres) water mains;

- Retrofit of the Bosun valve and pump station; and
- Frigate storage tank replacement, total volume of 750 cubic metres.

Water System Capital Improvements

The majority of water projects identified in 2015 have been completed and all 2016 projects have been initiated. Good progress has been made and all projects are currently within their approved budgets. Tables 2 and 3 below summarize project status as of July 31, 2016.

Table 2: Magic Lake Estates Water 2015 and Carry Forward Projects

Project Name	Project Status
Air Valve Upgrades	Complete
Signal Hill PRV Upgrade	Design is on hold pending WorkSafe BC confined space entry review. Detailed design is scheduled to be complete by the end of 2016, with installation (with the Capstan and Schooner Hill PRV's) in 2017 in an effort to combine projects and reduce costs.
Install Adjustable Intake Magic lake	Project cancelled. Described in January 12, 2016 Staff Report
Magic Lake Dam Safety Upgrades	Completed
Buck Lake Building Alterations	Completed
New Syphon at Magic Lake	This project is a carry forward. The CRD has completed an assessment of the existing intake and hydraulics and have developed a design for upgrade of the intake line (replacement of valves) instead of complete replacement. Upgrades to the intake line are scheduled for the summer of 2017.

Table 3: Magic Lake Estates Water 2016 Projects

Project Name	Project Status
Public Engagement for Future Projects	
Safety Equipment	Equipment has been specified and purchased. Installation has been scheduled for November of 2016.
Buck Lake East Dam Detailed Design	Further preliminary work was undertaken to confirm the KCB (consultant) design and investigate potential costs savings. Detailed design will be initiated in winter 2016 which will provide required information for a public consultation process in 2017. Construction of the Dam is tentatively scheduled for 2018.
Schooner PRV Upgrade	Design is on hold pending WorkSafe BC confined space entry review. Detailed design is scheduled to be complete by the end of 2016, with installation (with the Capstan and

Project Name	Project Status
	Signal Hill PRV's) in 2017 in an effort to combine projects and reduce costs.
Electrical Power for Storage Building	Work is planned to be complete by December 31, 2016
Buck Lake Intake Line Assessment	The assessment has been completed. Upgrade options are being reviewed.

2017 – 2021 Proposed Capital Improvements (included in the 2016 five-year budget):

The CRD staff will work with the Committee to update the five-year capital improvement plan which may consider the following water system improvements:

- Improvements to the Buck Lake East Dam,
- Replacement of water mains,
- Replacement of valve stations,
- Replacement and/or upgrades to the Buck Lake intake line, and
- Public engagement and pending referendum for borrowing for future capital improvements.

The committee will consider all of the proposed future capital at its budget meeting due to be held in September of 2016.

SEWER SYSTEM

Permit Compliance – Marine Discharges

Both the Schooner and Cannon wastewater treatment plants have operated out of compliance with Ministry of Environment (MOE) issued registrations and permits for short periods during the past several years. The most persistent compliance issues relate to excessive flows during wet weather due to inflow and infiltration (rain-water entry and groundwater leaking into sewer collection system and is referred to as "I&I"). These I&I conditions have caused exceedances in the permitted daily discharge flow rates and plant capacities, and intermittently lead to exceedances of effluent quality limits.

In 2015 the Schooner plant operated fully in compliance with all permit limits including total daily flow, total suspended solids (TSS), carbonaceous biochemical oxygen demand (CBOD), unionized ammonia and fecal coliform bacteria. However, the permitted flow limit for Schooner (640 m³/day) exceeds the plant's operational ideal capacity (350 m³/day) which may result in discharge effluent not meeting permit requirements. The Schooner plant operated over its capacity for 29 days (8% of the time) in 2015, over 6 months of the year but the effluent quality did not exceed the permitted values when operating over the ideal capacity.

The Cannon plant was out of compliance with permitted total daily flow limits for 28 days (7% of the time) in 2015, over 4 months of the year. Effluent quality limits for TSS and CBOD were not exceeded at Cannon at any time in 2015.

Based on review of 2011-2013 results with MOE, routine scheduled sampling of the marine receiving waters around the outfalls is not required until 2016 unless there are planned bypasses, plant failures/overflows or wet weather overflows that exceed three days duration in the winter or

one day duration in the summer. In 2015, one marine receiving water sampling event was required for the both the Schooner and Cannon facilities. This sampling event was a result of a heavy rain event. All receiving environment results from this event were below guidelines set to protect human primary contact recreation.

Wastewater Operations

The CRD's Integrated Water Services Peninsula and Gulf Island Operations team is responsible for the day to day operations of the wastewater system. Pender Island based operations staff perform regular weekly routine operational work to ensure the utility is functioning properly in order to meet all of the regulatory requirements. Additional support is provided by Peninsula Operations staff including the electrical and mechanical maintenance staff as required who typically respond to significant emergencies and to perform routine preventative maintenance work.

The Magic Lake Estates public wastewater system operated, for the most part, reliably during 2015. Aside from the wet weather problems that resulted in permit exceedances, the Schooner and Cannon wastewater treatment facilities continue to operate well. However, the "continued" efficient operation of these sites is a direct result of more frequent preventative and routine maintenance activities being completed in an ongoing effort to keep the wastewater infrastructure functioning optimally.

A summary of the major operational and maintenance activities is provided in **Table 4**.

Table 4: Summary of key operational and maintenance activities in 2015 for the wastewater system.

TASK	NOTES
Chart Drive septage hauling and disposal	Septage hauling continued in 2015 with some additional challenges; increase in septage volumes due to excessive water infiltration; hauling equipment breakdowns.
Cutlass Court Pump Station electrical upgrade	The electrical mast at this facility required replacement along with the electrical service line.
Emergency responses due to clogged pumps.	Significant effort responding to pump alarms at various pumping facilities due to clogging as a result of inappropriate materials being disposed of into the sewer system.
Buck Lake sewer collection system flushing	Annual preventative maintenance jet flushing activity conducted on the sewer collection system bordering Buck Lake. This work is conducted to reduce the risk of sewage backups and potential sewer overflows into Buck Lake.
Roof repairs	Roof repairs performed on the Chart Drive pumping station.

TASK	NOTES
Sewer connections	Installed two new sewer service connections in 2015

Wastewater System Capital Improvements Update

Chart Drive Septic System

On April 14, 2014, the CRD received a written Order from Island Health to stop discharging to the Chart Drive Septic Field as a result of a failed field. The written Order is still in effect.

Actions taken to date include ongoing pump-out of the septic tank and trucking to the Schooner treatment plant at an approximate cost of \$1,000/week. Design of replacement of the septic field with a new septic field or a pump station were undertaken between December 2015 and February 2016. Designs were tendered March to April 2016 with the new pump station and forcemain to Spyglass Road being the lowest tender. Tender was awarded May 2016 and construction started June 2016.

Funding required for the construction was to be borrowed based upon an alternative approval process (AAP) as part of the Wastewater Infrastructure Projects Phase 1.

The AAP took place in early 2016 and was finalized June 2016.

Infrastructure Replacement Program

In 2015 the CRD held a referendum to borrow up to \$6.05 million to undertake wastewater improvement projects. The referendum was unsuccessful. The CRD worked with the committee to formulate a phased approach to address the needs of the Magic Lake Estates Sewer service upon the unsuccessful referendum. Phase 1 included replacement of the failed Chart Drive septic field, replacement of 325 m of pipe along Buck Lake, replacement of 117 m of pipe within Privateers Road, conduct and inflow and infiltration study and conduct a condition assessment of the Schooner WWTP steel tanks.

Funding is required for the projects and borrowing is based upon an AAP. The AAP took place in early 2016 with elector assent on March 30, 2016 and was finalized June 2016.

Detailed design of the Buck Lake and Privateer Road pipe projects is proposed for late 2016, early 2017 with construction tentatively scheduled for the summer of 2017.

The inflow and infiltration study and the Schooner WWTP steel tank condition assessment are proposed to be initiated in the winter of 2016 with completed scheduled for December 2017. The inflow and infiltration study will be combined with other like studies on Salt Spring Island to increase efficiency.

2017 – 2021 Proposed Capital Improvements (included in the 2016 five-year budget):

The CRD staff will work with the committee to update the five-year capital improvement plan which may consider the following water system improvements:

- Improvements to the Schooner WWTP and Outfall Inspection
- Replacement of sanitary sewer mains,
- Upgrade of waste water pump stations, and
- Public engagement and pending referendum for borrowing for future capital improvements.

The committee will consider all of the proposed future capital at its budget meeting due to be held in September of 2016.

Financial Report

Please refer to the attached *Statements of Operations* for Magic Lake Estates Water and Sewer services. *Revenue* includes parcel taxes (*Transfers from government*), fixed user fees (*User Charges*), interest on savings and miscellaneous revenue such as connection charges and late payment charges (*Other revenue*).

Expenses includes all costs of providing the service. General Government Services includes budget preparation, financial management, utility billing and risk management services. *Contract for Services* is payments to Coast Environmental Ltd. for hauling. *Waste sludge disposal* is the cost of septic disposal. CRD Labour and Operating Costs includes CRD staff time and well as the costs of equipment, tools and vehicles. Debt servicing costs are interest and principal payments on long term debt. Other Expenses includes all other costs to administer and operate the water system, including insurance, supplies, water testing and electricity.

The difference between *revenue* and *expenses* is reported as *Net revenue (expenses)*. Any transfers to or from capital or reserve accounts for the service (*Transfers to own funds*) are deducted from this amount and it is then added to any surplus or deficit carry forward from the prior year, yielding an *Accumulated surplus* (or deficit) that is carried forward to the following year.

Magic Lake Water #1 and #2

Magic Lake Estates includes two water services. Magic Lake #1 is the primary service, which provides for the operation and maintenance of the water system and most of its capital improvements. Magic Lake #2 was established in 2000 to fund the debt servicing for a water main replacement project in 2000 and 2001. The area boundaries for both services are the same, except that owners who elected to prepay their parcel tax for the water main replacement project are excluded from the Magic Lake #2 service and are not assessed a parcel tax for the service. The financial statement includes both services.

Magic Lake Water – 2015 Financial Report

The MLE Water 2015 revenue of \$1,021,181 includes:

- \$738,309 – *Transfers from government*
- \$253,555 – *User Charges*
- \$17,027 – *Water Sales*
- \$8,100 – *Leases*
- \$1,708 *Interest earnings*
- \$2,483 *Other revenue*

Total expenditures for 2015 were \$881,528, comprised of:

- \$19,880 – *General government services*
- \$341,558 – *CRD labour and operating costs*
- \$392,301 – *Debt servicing costs*
- \$127,789 – *Other expenses*

The difference between revenue and expenditures in 2015 resulted in a surplus of \$139,653. \$209,696 was transferred to the capital reserve fund, and \$15,000 was transferred to the maintenance reserve account leaving a 2015 deficit of \$85,043. This was deducted from the surplus of \$98,150 carried forward from 2014 resulting in a residual surplus at the end of 2015 of \$13,107 which was carried forward to 2016.

The balances in the MLE Water reserve funds and accounts at December 31, 2015 were:

DESCRIPTION	BALANCE
Maintenance Reserve Account	\$45,000
Capital Reserve Fund (1024 101368)	\$613,808
Funds remaining to spend on projects in progress (WLA3633)	\$490,120
Funds remaining to spend on project in progress (WSV185100)	\$224,759

The 2015 User Fee was \$250.00 and Parcel Taxes were \$695.72 (\$496.57 for Magic Lake #1 and \$199.15 for Magic Lake #2).

Magic Lake Sewer – 2015 Financial Report

The MLE Sewer 2015 revenue of \$456,898 includes:

- \$281,370 - *Transfers from government*
- \$169,312 - *User Charges*
- \$5,000 - *Allocation from MLE Water*
- \$742 – *Interest earnings*
- \$471 – *Other revenue*

Total expenditures for 2015 were \$433,958, comprised of:

- \$15,230 – *General government services*
- \$57,305 – *Contract for services*
- \$56,038 – *Waste sludge disposal*
- \$243,016 – *CRD labour and operating costs*
- \$62,369 – *Other expenses*

The difference between revenue and expenditures in 2015 resulted in a surplus of \$22,940. \$46,225 was transferred to the capital reserve fund and \$5,000 was transferred to the maintenance reserve account, leaving a deficit of \$28,288. This was deducted from the 2014 carry forward of \$58,838 resulting in a residual surplus of \$30,553 which was carried forward to 2016.

The balances in the MLE Sewer reserve funds and accounts at December 31, 2015 were:

DESCRIPTION	BALANCE
Maintenance Reserve Account	\$5,000
Capital Reserve Fund (1042 101386)	\$83,829
Equipment Replacement Fund (1022 101724)	\$77,241
Funds remaining to spend on project in progress (SSV185119)	\$145,485

The 2015 User Fee was \$272.00 and Parcel Tax was \$414.76.

Matt McCrank, M.Sc., P.Eng.
Senior Manager, Infrastructure Operations
Integrated Water Services

Ian Jesney, P.Eng.
Senior Manager, Infrastructure Engineering
Integrated Water Services

Glenn Harris, Ph.D., R.P.Bio
Senior Manager, Environmental Protection
Parks and Environmental Services

Rianna Lachance, BCom, CPA, CA
Manager, Financial Planning & Analysis
Financial Services

Ted Robbins, BSc., C.Tech.
General Manager, Integrated Water Services
Concurrence

SM/DR/CM/CL/MC/PD:ls

Attachments: [MLE Water Statement of Operations](#)
[MLE Sewer Statement of Operations](#)

Magic Lake Estates Water

2015 Financial Summary



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	2015	2014
Revenue		
Transfers from government	738,309	738,157
User charges	253,555	253,000
Water Sales	17,027	19,363
Leases	8,100	8,100
Other revenue from own sources		
Interest earnings	1,708	2,789
Other revenue	2,483	3,329
Total revenue	1,021,181	1,024,738
Expenses		
General government services	19,880	19,879
CRD labour and operating costs	341,558	318,866
Debt servicing costs	392,301	392,467
Other expenses	127,789	128,486
Total expenses	881,528	859,699
Net revenue (expenses)	139,654	165,039
Transfers to own funds		
Capital Reserve Fund	209,696	207,830
Maintenance Reserve Account	15,000	15,000
Annual surplus (deficit)	(85,043)	(57,791)
Accumulated deficit, beginning of year	98,150	155,941
Accumulated surplus, end of year	\$ 13,107	98,150



Magic Lake Estates Sewer

2015 Financial Summary

	2015	2014
Revenue		
Transfers from government	281,370	281,366
User charges	169,312	168,912
Other revenue from own sources		
Allocation from MLE Water	5,000	3,750
Interest earnings	742	644
Other revenue	471	5,194
Total revenue	456,895	459,866
Expenses		
General government services	15,230	15,231
Contract for services	57,305	50,706
Waste sludge disposal	56,038	45,568
CRD labour and operating costs	243,016	256,775
Debt servicing costs	-	8,221
Other expenses	62,369	60,588
Total expenses	433,958	437,089
Net revenue (expenses)	22,937	22,778
Transfers to own funds		
Capital Reserve Fund	46,225	-
Maintenance Reserve Account	5,000	-
Annual surplus (deficit)	(28,288)	22,778
Accumulated deficit, beginning of year	58,838	36,060
Accumulated surplus, end of year	\$ 30,550	58,838

