

**Township of South Frontenac  
Statement of Financial Operations - Water  
Financial Plan #166-201**

	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>
Rate revenues	425,311	433,817	442,494	451,343	460,370	469,578	478,969
Rent	2,400	2,400	2,400	2,400	2,400	2,400	2,400
Debt payment from users	6,878	5,184	3,390	1,492	0	0	0
Miscellaneous revenues	18,186	18,549	18,920	19,299	19,685	20,078	20,480
<b>Total Revenues</b>	<b>452,775</b>	<b>459,950</b>	<b>467,204</b>	<b>474,534</b>	<b>482,455</b>	<b>492,056</b>	<b>501,849</b>
Labour/Benefits	0	0	0	0	0	0	0
Materials/Supplies	207	211	215	220	224	229	233
Communications	6,500	6,630	6,763	6,898	7,036	7,177	7,320
Utilities	42,200	43,044	43,905	44,783	45,679	46,592	47,524
Professional and Consulting	229,900	234,498	239,188	243,972	248,851	253,828	258,905
Contracted Services	20,000	20,400	20,808	21,224	21,649	22,082	22,523
Insurance	40,800	41,616	42,448	43,297	44,163	45,046	45,947
<b>Total Operating Expenses</b>	<b>339,607</b>	<b>346,399</b>	<b>353,327</b>	<b>360,394</b>	<b>367,602</b>	<b>374,954</b>	<b>382,453</b>
Debt Charges-interest payments	6,878	5,184	3,390	1,492	0	0	0
Amortization Expense	193,425	197,485	201,606	203,792	206,043	209,361	212,944
<b>Total Expenses</b>	<b>539,910</b>	<b>549,067</b>	<b>558,324</b>	<b>565,678</b>	<b>573,644</b>	<b>584,315</b>	<b>595,396</b>
<b>Annual Surplus/(Deficit)</b>	<b>-87,135</b>	<b>-89,117</b>	<b>-91,120</b>	<b>-91,143</b>	<b>-91,189</b>	<b>-92,259</b>	<b>-93,547</b>

**Township of South Frontenac  
Statement of Cash Flow/Cash Receipts - Water  
Financial Plan #166-201**

	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>
<b>Total Revenues</b>	452,775	459,950	467,204	474,534	482,455	492,056	501,849
<b>Cash Paid For</b>							
Operating Costs	339,607	346,399	353,327	360,394	367,602	374,954	382,453
Debt Repayment - interest	6,878	5,184	3,390	1,492	0	0	0
<b>Cash Provided From Operating Transactions</b>	<b>106,290</b>	<b>108,367</b>	<b>110,487</b>	<b>112,648</b>	<b>114,853</b>	<b>117,102</b>	<b>119,397</b>
<b>Capital Transactions</b>							
Acquisition of TCA	10,000	81,200	82,436	43,709	45,020	66,370	71,643
<b>Increase/(Decrease) in Cash Equivalents</b>	<b>96,290</b>	<b>27,167</b>	<b>28,051</b>	<b>68,939</b>	<b>69,833</b>	<b>50,732</b>	<b>47,754</b>
<b>Cash and Cash Equivalents at Beginning Balance</b>	<b>1,765,938</b>	<b>1,862,228</b>	<b>1,889,395</b>	<b>1,917,446</b>	<b>1,986,385</b>	<b>2,056,219</b>	<b>2,106,951</b>
<b>Cash and Cash Equivalents at Ending Balance</b>	<b>1,862,228</b>	<b>1,889,395</b>	<b>1,917,446</b>	<b>1,986,385</b>	<b>2,056,219</b>	<b>2,106,951</b>	<b>2,154,705</b>

**Township of South Frontenac  
Statement of Financial Position - Water  
Financial Plan #166-201**

	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>
<b>Financial Assets</b>							
Cash	1,862,228	1,889,395	1,917,446	1,986,385	2,056,219	2,106,951	2,154,705
Accounts Receivable	97,728	66,980	66,980	0	0	0	0
Liabilities							
Debt- Principal Outstanding	97,728	66,980	66,980	0	0	0	0
<b>Net Financial Assets</b>	<b>1,862,228</b>	<b>1,889,395</b>	<b>1,917,446</b>	<b>1,986,385</b>	<b>2,056,219</b>	<b>2,106,951</b>	<b>2,154,705</b>
<b>Non-Financial Assets</b>							
Tangible Capital Assets	6,564,830	6,448,546	8,173,670	8,132,757	8,131,817	8,149,849	8,151,539
<b>Accumulated Surplus/Deficit</b>	<b>8,427,058</b>	<b>8,337,941</b>	<b>10,091,115</b>	<b>10,119,142</b>	<b>10,188,036</b>	<b>10,256,800</b>	<b>10,306,244</b>
Cash as a % of Net Financial Assets	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Debt as a % of Net Financial Assets	5.2%	3.5%	3.5%	0.0%	0.0%	0.0%	0.0%