

M A N I T O B A ) Order No. 104/11  
)   
THE PUBLIC UTILITIES BOARD ACT ) August 17, 2011

BEFORE: Susan Proven, P.H.Ec., Vice-Chair  
Monica Girouard, CGA, Member  
Graham Lane, CA, Chairman

THE TOWN OF PILOT MOUND  
WATER AND SEWER UTILITY  
ACTUAL DEFICIT 2009

**WHEREAS** the Public Utilities Board (PUB) issued Order No. 151/08 on November 7, 2008 requiring all water and/or sewer utilities to report an actual year-end deficit to the Board if the utility:

1. had not received prior approval for the deficit from the Board and such deficit either exceeds \$10,000 or represents 5% of the utility's operating budget; or
2. had received prior approval for the deficit from the Board and the actual deficit:
  - a. exceeds the previously approved amount by either \$10,000 or 5% of the utility's operating budget; or
  - b. is caused as a result that differs from that upon which said approval was granted;

**AND WHEREAS** The Town of Pilot Mound (Town) incurred a deficit in its water and sewer utility at the end of the 2009 operating year in the amount of \$87,312;

**AND WHEREAS** the said cause of the deficit is a result of inadequate rates and the requirement to record an amortization expense for un-depreciated capital assets;

**AND WHEREAS** the PUB permits capital grants to be amortized for the same number of years as the capital asset for which they were received, thereby reducing the annual deficit;

**AND WHEREAS** the Town reports annual capital grant revenues in the amount of \$5,417 for 2009, reducing the deficit to \$81,895;

AND WHEREAS it is proposed that the said deficit be recovered through the utility fund surplus;

**IT IS THEREFORE ORDERED THAT:**

1. The actual net deficit of \$81,895 incurred in the water and sewer utility serving The Town of Pilot Mound during the year 2009, for the purposes set out herein, BE AND THE SAME IS HEREBY APPROVED to be recovered from utility fund surplus.

Fees payable upon this Order - \$150.00

THE PUBLIC UTILITIES BOARD

"GRAHAM LANE C.A."  
Chairman

"KRISTINE SHIELDS"  
Acting Secretary

Certified a true copy of Order  
No. 104/11 issued by The Public  
Utilities Board

Acting Secretary

Board decisions may be appealed in accordance with the provisions of Section 58 of *The Public Utilities Board Act*, or reviewed in accordance with Section 36 of the Board's Rules of Practice and Procedure (Rules). The Board's Rules may be viewed on the Board's website at [www.pub.gov.mb.ca](http://www.pub.gov.mb.ca).