



Greater Moncton Sewerage Commission
Commission d'épuration des eaux usées du Grand Moncton



ANNUAL REPORT 2012

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1. LOOKING BACK

The Greater Moncton Sewerage Commission (GMSC) was created by an order-in-council in 1983 based on a model outlined in a consultant's report by Boyd A. Touchie Engineering Ltd. and Anderson Associates Limited in consultation with the three municipalities and the Government of New Brunswick.

The GMSC was then mandated to implement the Master Plan as laid out in the study. From 1983 to 1995, the GMSC oversaw the construction of a 35-km network of collector sewers intercepting more than 80 untreated outfalls; the construction of a major pumping station along with eight smaller ones; implementation of an advanced primary treatment system; and implementation of a long-term sustainable Biosolids Management Program with a new innovative composting system.

The GMSC has been proven as an effective tri-community model and has demonstrated co-operation and the ability and efficiency to deliver.

Its assets are well managed, well maintained and fully paid for. The operations and maintenance team, under the direction of Conrad Allain, P.Eng., has evolved to meet the needs of all operations and is prepared to meet the challenges of the future.

The governance bylaw was essentially unchanged since 1983. As a result of the Auditor General's review of wastewater commissions in New Brunswick, a report was published in the fall of 2011. Governance and financial improvements were recommended.



2. CHAIR'S REPORT

As a result of recommendations made in the Auditor General's Report, the Province of New Brunswick enacted Bill 56, an Act to Amend the Clean Environment Act, resulting in many changes on the governance and in the way the GMSC conducts its business. The main outcome was the formal appointment of two commissioners from each municipality for clearly defined terms. In addition, the Act clearly outlines the budget approval process, consultation with area stakeholders, reporting, etc. The Act's main focus is to improve oversight, transparency and accountability.

The federal government, under the Fisheries Act, published new Wastewater Systems Effluent Regulations in 2012 (WSER – July 2012). These regulations set timelines for the GMSC to meet new national performance standards. The previous Commission had mandated the preparation of a Long-term Sustainable Wastewater Treatment Strategy. The system upgrading (to meet new requirements), as well as other aspects, are laid out in this report. A pilot program was started two years ago and engineers are developing the process for future years.

Essentially, the GMSC's new model has been given a completely new mandate, that is to implement a 15-year, \$120-million Capital Program. The GMSC has also reorganized its banking and reserve funds in preparation for the future major capital outlays. The Capital Reserve Fund now stands at approximately \$18 million. The first components of this Long-term Sustainable Wastewater Treatment Strategy are in the planning stages and include a new Pumping Station at Virginia Avenue in Dieppe and a major second river crossing from Virginia Avenue to the Wastewater Treatment Facility (WWTF) in Riverview.

Preliminary engineering of the new biological process is well on the way. Assisted by process consultants, WWTF staff are successfully operating an Advanced Biological Treatment of the Biological Nutrient Removal (BNR) type at pilot scale. This work will continue in 2013 in parallel with the preliminary engineering phase of this project.

Communications and transparency with local municipalities and the public have also been improved. Minutes of meetings are published on the website; budgets are developed in consultation with area municipalities; and an annual general meeting is held in the spring.

A technical committee has been created with representatives from the GMSC and the engineering departments of area municipalities in order to improve communications and co-ordination of efforts. This committee is overseeing a review to better define the collector sewer system, system ownership, as well as cost allocations for system expansion.

The GMSC has also continued developing its Composting Facility by constructing an operations/maintenance centre. Detail designs are being prepared to expand the composting capacity in anticipation of higher volumes expected from growth and increased level of treatment.

Other aspects of the WWTF are also being reviewed and preliminary design work will be initiated to determine expansion improvements and retrofits to support the new process.

Special thanks to our stakeholders: City of Dieppe, City of Moncton and Town of Riverview; and to GMSC commissioners and staff, who have assisted myself and the GMSC in making significant improvements to GMSC's plant and operations this year.

Respectfully submitted,

Winston Pearce, P.Eng.
Chair

3. SECRETARY'S REPORT

The year 2012 was a year of significant changes at the Greater Moncton Sewerage Commission (GMSC). Wastewater commissions are regulated under the Clean Environment Act. The GMSC had been created by an order-in-council dating back to 1983 and bylaws regulating its day-to-day activities remained essentially unchanged since then.

The Province of New Brunswick's Bill 56, an Act to Amend the Clean Environment Act, was enacted in 2012. The major highlights include:

- Formal appointments of commissioners will be by member municipalities. Two members from each municipality will be appointed for a maximum of four years with the option to be renewed twice.
- The budgeting process will need approval from a majority representing at least 2/3 of the population serviced.
- Financial audits and audited statements are to be produced within three months of the end of the fiscal year.
- An annual general meeting (AGM) will be held open to the public.
- Annual reports are submitted to the municipalities and the Department of Environment and Local Government.

Committees were put in place to oversee the various aspects of the governance and operations. These are:

- Finance, Audit and Governance Committee
- Human Resources Committee
- Technical Committee

A new GMSC Bylaw has been produced and is in the final review process. It will direct all aspects of the operation of the Commission and its committees.

Overall, considering the limited amount of time that a full commission has been in place, significant changes and improvements have been made to oversight, accountability and transparency.

The GMSC is looking forward to the upcoming challenges in 2013 of fully implementing the new bylaws and an updated structure while preparing for a major capital program.

Respectfully submitted,

Chanel Michaud
Secretary

4. DIRECTOR OF OPERATIONS' REPORT

4.1 Existing Assets and Condition

Currently, GMSC infrastructure consists of eight Remote Pumping Stations, 35 km of trunk sewers and tunnels, the Main Pumping Station located in Riverview, the Wastewater Treatment Facility (WWTF) also located at Outhouse Point in Riverview and a Composting Facility located in Moncton on a 140-hectare property.

Collector Sewer System

The 35 km of trunk sewers and tunnels extend to the causeway around the traffic circle and all the way to Dover Road on the north side of the Petitcodiac River. On the Riverview side, it extends from the causeway to Mill Creek. The culminating achievement of this collector network is the 1,100 m-long tunnel under the riverbed from Bore Park to the Main Pumping Station. It is a 1.6 m-diameter (5.5 ft) tunnel and is 22 m (72 ft) below the ground surface.

Main Pumping Station



The Main Pumping Station located on the plant site at Outhouse Point (property having been granted initially to a Mr. Robert Outhouse) is the heart of the collector sewer system, a point of collection for all lines and continuous pumping to the Wastewater Treatment Facility (WWTF). The cylindrical structure extends 30 m below grade and 9 m above ground, much like a 10-storey building underground.

Wastewater Treatment Facility (WWTF)

The pre-treatment building houses screening equipment, grit tanks, grit handling equipment, chemical storage and feeding equipment. Three 39 m-diameter settling tanks are used for the chemically enhanced primary treatment. The dewatering building houses dewatering centrifuges, screw conveyors, lime silos and polymer equipment all of which transform the wastewater by-products (sludge) extracted from wastewater into an important feedstock for the Composting Facility, namely biosolids.



The actual WWTF was commissioned in 1994 with a capacity of 115,000 m³ per day, or 25 million gallons per day. The plant was laid out to facilitate expansion to biological treatment in the future.

Composting Facility

The composting process used by the GMSC combines bottom aeration and a cover system. The key to the composting process is the mix ratio of biosolids and wood waste consisting primarily of bark and ground forestry waste. The bulking material provides a source of carbon but is essential in obtaining a porosity that facilitates the migration of air for a thorough and complete aerobic process.

The current system has a capacity to process 20,000 tonnes per year of product. An expansion is underway and will increase capacity further so as to accommodate the advanced biological treatment increase in volume of biosolids and to prepare for future growth.

Compost curing and finishing takes place on adjacent asphalt pad. The design concept is based on total containment of surface runoff from rainfall and snowmelt together with leachate generated from the composting process.



The system produces Type "AA" compost in accordance with the BNQ (Bureau de normalisation du Québec) CAN/BNQ 0413-200/2005, 2005 edition.

4. DIRECTOR OF OPERATIONS' REPORT

4.2 Wastewater Operations

In 2012, the WWTF processed more than 23 million m³ of wastewater or an average of 62,923 m³ per day. At this flow rate, one 8 m-diameter above-ground pool would be filled every 90 seconds.

Plant performance met regulatory limits for final effluent discharged into the Petibodioc River. In fact, it performed better than the limits imposed by the regulatory agency by 38.3% for BOD (biochemical oxygen demand) and 32.7% for SS (suspended solids).

Approximately 8.5 million litres of septage and grey water collected from rural communities surrounding Greater Moncton (50-km radius) were also treated at the WWTF.

Inorganic solids such as sand and gravel particles and screenings are removed in preliminary treatment through the screening and grit removal process and transported to the Westmorland-Albert Solid Waste Commission facility for disposal.

Chemically assisted primary treatment uses chemical coagulants to increase capture of settleable solids. Sludge is dewatered by centrifuge to increase dryness. Lime is then added to produce lime-stabilized biosolids. In 2012, 9,106 tonnes of biosolids were shipped from the WWTF to the Composting Facility.



Chemical consumption:

- Primary treatment chemicals: 48,295 kg
- Dewatering polymers: 12,754 kg
- Hydrated lime for biosolids treatment: 103,648 kg

Power consumption for 2012 was 5,034 MW hours or on average 13,750 KW hours per day, the equivalent to approximately 300 homes.

4.3 Composting Operations

Wastewater Treatment byproducts, or biosolids, are used as a key ingredient in the GMSC composting system.

Treatment of sludge at the WWTF involves conditioning with liquid lime, high-speed dewatering, followed by addition of dry lime.

On arrival at the Composting Facility, it is mixed with green waste consisting of bark (from sawmills), ground forestry waste, wood chips and other green waste, as well as peat.



In 2012, 9,000 tonnes or 10,100 m³ of treated biosolids were processed along with 20,240 m³ of green waste. The initial mix produced 36 windrows that are 50 m long on the composting pad. Windrows spend a minimum of eight weeks and are turned over three times on the active aerated pad. The windrows are covered with a breathable cover during the initial phases and can reach more than 70° Celsius. The windrows are then moved into lots on the curing pad where they are conditioned and left to compost at a slower rate while cooling down. The complete process takes one year. Consequently, 2012's production will be available for use in 2013.

Processing and product usage in 2012 involved screening of the 2011 stockpiles (lots) for use by the general public, landscapers and local municipalities.

The public was allowed to pick up compost free-of-charge from the self-loading bins. Product was sold to landscapers and is provided to the area municipalities for their horticultural activities. Compost was also used for the construction of storm ponds at Wheeler Blvd. and baseball fields in Moncton.

4. DIRECTOR OF OPERATIONS' REPORT

Usage Summary:

2011 Product (available in 2012)	Approx. 8,200 m ³
Public Pick-up Bins	3,800 m ³
Landscapers	1,040 m ³
City of Moncton	775 m ³
City of Dieppe	180 m ³
Town of Riverview	300 m ³
Community Projects	120 m ³
Compost for Topsoil Blend	1,700 m ³
Miscellaneous GMSC Usage	285 m ³

To put in a visual perspective, GMSC could load a two-kilometre-long train with compost every year. This volume is expected to continue to increase.

The product used includes Lots 2011-1 to 2011-11, with each tested in order to confirm product quality.

BNQ Compost Certification

GMSC's Composting Facility operation was developed on the basis of meeting BNQ standards (Bureau de normalisation du Québec).



The BNQ is a standard development organization which is part of the Centre de recherche industrielle du Québec (CRIQ). The BNQ was created in 1961 and is one of the four standards development organizations accredited by the Standards Council of Canada and is therefore a member of the National Standards System.

GMSC went through the process of obtaining BNQ certification in 2009 for its type A quality compost. This certification is under the Standard CAN/BNQ 0413-200/2005. Product type was upgraded to Type "AA" in 2011.

CQA Certification

GMSC is a member of the Canadian Composting Council (CCC) and is also a member of its Compost Quality Assurance (CQA) Program. The CCC is active at continuing education through regional workshops and an annual conference. Operators can receive certification through this organization.



4.4 Human Resources and Succession Planning



GMSC's current staffing totals 13. The overall system of collector sewers and pumping stations, the WWTF and Composting Facility are overseen by the Director of Operations, Conrad Allain, P.Eng.

He is supported by a technical assistant, WWTF operators, maintenance personnel for mechanical and electrical systems, as well as heavy equipment operators for the Composting Facility. Process Operations and Development is overseen by a process engineer and a laboratory technician. An assistant administrator provides and oversees day-to-day financial and secretarial matters.

4.5 Public Outreach

The GMSC plays a significant role in raising awareness of the importance of wastewater treatment and environmental protection in general.

Numerous technical tours are provided on a regular basis to school classes, technical colleges, universities and others. The GMSC maintains a website which provides information on operations.

Open houses have been held in the past for milestone events such as the start-up of major project components and anniversaries.

Students from universities have done – and continue to do – undergraduate and graduate research projects under the monitoring of GMSC staff.

The public is invited to pick up compost (AA quality) at the Compost Facility off DeLong Dr. For small quantities (self-loaded), the product is provided free of charge.

4. DIRECTOR OF OPERATIONS' REPORT

4.6 Capital Works Program

Long-term Strategy

A Long-term Wastewater Collection and Treatment Strategy was completed in 2010 (R.V. Anderson Associates Limited – June 3, 2010).

It was developed on the basis of the requirements of the Canadian Council of Ministers of the Environment's (CCME) Canada-wide strategy for management of municipal wastewater effluent.

The estimated \$120-million Capital Works Program was outlined to meet a higher level of treatment, to improve management of combined sewer overflows (CSOs) and to expand the collector system. The projects are to be implemented in a co-ordinated effort to phase in new assets to the existing operation over the next 10-15 years.

Collector System

The major elements of the long-term strategy relative to the collection system involves a second river crossing from Virginia Ave. in Dieppe to the WWTF in Riverview, as well as a new major Pumping Station at Virginia Ave.

These new conveyance components will allow the GMSC to initially redirect all flows originating within the City of Dieppe directly to the WWTF and subsequently bring online the

Humphrey area of Moncton, the vision lands and the North End of Moncton. These areas are all separated and thus contain little surface runoff or infiltration water. The main tunnel connected to downtown Moncton is heavily combined and services the majority of Moncton east and south of Wheeler Blvd. In view of the high cost and impracticality of separating sewers in high-density areas, the GMSC will deal with combined sewer overflows (CSOs) using high-rate pumping and rapid treatment systems during extreme high-flow events.

The proposed Pumping Station at Virginia Ave. will have a cylindrical underground concrete structure with wastewater-receiving chambers on one side and the pump room on the dry side. It will be designed to withstand a severe flooding / river-surge event should that happen. The electrical system will be located above flood level. Back-up emergency power will also be provided.

The second river crossing will consist initially of a 600 mm-diameter PVC continuously fused pipe. Construction will be by directional-drilling method which minimizes surface work in the environmentally sensitive wetlands.

The engineering consultant completed preliminary engineering for both projects in 2012, including geotechnical and environmental work.

The GMSC plans to proceed to the detail design phase of these two projects in early 2013.



4. DIRECTOR OF OPERATIONS' REPORT

4.7 Advanced Biological Wastewater Treatment

The Wastewater Treatment Facility (WWTF) was initially constructed on the basis of an advanced chemically assisted primary process able to meet the Regulatory Discharge Limits under the Approval to Operate.

Environmental Risk Assessment

Under the new regulatory framework, the GMSC needed to complete an Environmental Risk Assessment which is now in the review process with the provincial Department of Environment. This work consisted of characterizing the effluent and determining effluent discharge objectives considering the impact on the receiving stream.

Pilot Plant



Even though the new regulations came into effect in June 2012, the GMSC had been evaluating processes to determine the best suited and sustainable to meet new regulatory limits well ahead of this. A report entitled Advanced Biological Treatment Process Selection by Conestoga Rovers Associates dated April 2010 outlines the options, considerations and basis for the recommendation to implement an advanced biological process namely a biological nutrient removal (BNR) in the MLE (Modified Ludzack-Ettinger) or A2O (anaerobic-anoxic-aerobic) configuration.

In order to confirm the recommendation and to obtain design/process parameters while providing a basis for operator training, a Pilot Plant was constructed. It was started up in 2011 and operated extensively in 2012. Operational data and laboratory testing data were used to develop a computerized model to assist designers with developing design and operational parameters. Testing with the Pilot Plant will continue in 2013 in parallel to the GMSC moving into the preliminary design phase of the WWTF expansion.

Preliminary Design

The GMSC has initiated the planning process to prepare preliminary design of the advanced biological treatment.

This phase of the project will be carried out in 2013 and will look at tank configuration, equipment review, process control, hydraulic, plant retrofit, etc.

4.8 Composting Facility

The GMSC will soon bring online an advanced biological wastewater treatment process capable of very high removal rates. Byproducts of wastewater treatment, also referred to as biosolids, are now fully used within the large composting operation producing an AA quality product. The GMSC must ensure that its composting system is sustainable, considering increased volumes of byproducts expected.

In 2012, the GMSC awarded a contract for the construction of an Operations Centre which provides staff facilities, equipment bays and heavy equipment maintenance capability. This project is expected to be completed and turned over to the GMSC in May 2013.

In order to gradually increase capacity, the GMSC has completed the design work for Phase I of the second composting pad. This will bring the overall processing capacity close to 30,000 tonnes per year or close to 12,000 tonnes of biosolids, considering year-around continuous operation.

The GMSC will continue to gradually add processing and curing capacity over the next few years until the project is fully completed.

4.9 Energy Sustainability

Currently, the GMSC's annual expenditures on electrical energy range from \$500,000 to \$600,000. This is the cost spent by the Commission on a third-party provider of energy, namely NB Power. The GMSC has previously expressed great desire to become a leader in energy efficiency by actively pursuing the goal of becoming energy neutral as part of its Long-term Wastewater Collection and Treatment Strategy.

In order to accomplish this goal, the GMSC will require a combination of energy efficiency measures, harnessed natural energy where cost effective, and energy recovery within the treatment system.

A new opportunity being explored and tested includes a new heat-recovery system from wastewater using heat pump technology and an innovative heat exchanger system at the Riverview WWTF. A heat-recovery system from the Moncton composting operations is also being developed. Future opportunities include sludge digestion and co-generation from biogas.

5. COMMITTEE REPORTS

5.1 Human Resources Committee

Considering the current assets and future expansions, the GMSC initiated a review of the current staffing needs and structure with a focus on succession planning. The Board hired a human resources consultant to conduct an external assessment of staffing needs. The assessment of the GMSC was very positive. There were no major issues in regards to recruitment and retention, although attention should be paid in the near future to succession planning because several employees are nearing retirement age.

The work climate and atmosphere were found to be positive. Training and professional development were lauded, although individual professional development plans should be adopted and implemented. Job descriptions and performance management were well regarded, although some improvements and updates are needed.

Nevertheless, the consultant identified two key challenges: 1) the organizational design must be overhauled; and 2) personnel policies and performance management processes must be “updated or refreshed.”

The Board then eliminated one management position and created a new position. A General Manager should be in office by July 1, 2013. The Director of Operations, who had also managed the corporation for many years, will now be able to focus on the significant capital projects on the horizon, notably the second crossing of the Petitcodiac River, construction of the Virginia Ave. Pumping Station and the major enhancements to the existing treatment plant.

Finally, the Board adopted a new organizational chart which will come into effect in July 2013. This will mean additional changes for some staff members, but this will not alter the existing personnel.

Fortunately, the GMSC can count on technically competent staff who excel at their jobs in running the regional sewerage system. The turnover of staff is very low and job satisfaction is high. This is due to their professionalism and dedication, but also to their competitive wages and benefits. Nevertheless, the Board also reviewed the personnel policies and made minor changes to some of the benefits.

The Human Resources Committee met on many occasions, especially in the fall of 2012, to review the consultant's report and the existing personnel policies and to draft recommendations for the Board.

The Committee will be busy in the spring of 2013 as it facilitates the Board's hiring of the GMSC's first General Manager. I wish to thank Winston Pearce, Chair, and Conrad Allain, Director of Operations, for their contribution.

Respectfully submitted,

Daniel Bourgeois
Chair

5. COMMITTEE REPORTS

5.2 Finance, Audit and Governance Committee

The year 2012 was a productive and busy year for the Committee. Meetings were held with the external auditors, AC Stevenson & Partners, for the purpose of reviewing the annual financial statements, discussion of their financial recommendations, and implementation of the Public Sector Accounting Policy to the annual financial reporting system.

The introduction of zero-based budgeting policy was adopted in the year with the establishment of a communication links with our three stakeholders.

A review of all goods and services acquired by the Commission was completed. A number of items were subject to request to tender. It resulted in enhancing the purchasing practices and documentation in the organization. Periodic reviews have been established in order to ensure that our purchasing practice is current.

The revision of the Commission's bylaws to bring them current and up to date is presently underway and will be completed in 2013.

A new methodology for the processing of capital expenditure change orders was introduced as well as periodic reporting of capital works projects.

A five year Capital Works Plan was approved and is now a permanent financial planning tool of the Commission.

A work plan was established for the assistance in the Commission compliant with the Right of Information and Protection of Privacy Act and will be completed in 2013.

Respectfully submitted,

J. Douglas Baker, CA
Chair

5.3 Technical Committee

The Technical Committee was created to improve communication between the GMSC and the three stakeholder municipalities at the staff engineering level.

The Committee consists of members Jack MacDonald, P.Eng., City of Moncton; Jacques LeBlanc, P.Eng., City of Dieppe; Michel Ouellette, P.Eng., Town of Riverview; Conrad Allain, P.Eng., GMSC, and is chaired by Winston Pearce, P. Eng., who also chairs the GMSC. The Committee schedules meetings monthly but meets sometimes more often, sometimes less often, as required to deal with items of mutual interest/concern. Items dealt with to date have included:

- introduction of the Canadian Council of Ministers of Environment strategy and regulations;
- implementation of the new Federal Wastewater Systems Effluent Regulations
- strategy to deal with combined sewer overflows;
- introduction and implementation of Province of New Brunswick Bill 56, an update of the Clean Environment Act;
- City of Dieppe Sewer Master Plan 2012;
- Dieppe's Babineau Creek trunk sewer;
- Tri-Community/GMSC Wastewater Conveyance – Asset Development and Ownership Study (Collector Sewer Policy Study);
- GMSC's 2013 Capital Budget and Five-year Capital Plan;
- City of Moncton's Jonathan Creek Culvert;
- second crossing of Petitcodiac River;
- Virginia Ave. Pumping Station;
- Dieppe's application to move the serviced development boundary in the Fox Creek area, requiring GMSC confirmation that its facilities will accommodate this expansion.

These Committee meetings provide a good vehicle for getting issues on the table for discussion, exchanging information and dealing with issues of mutual concern.

Respectfully submitted,

Winston Pearce, P. Eng.
Chair

6. TREASURER'S REPORT

The Commission earned a surplus of \$4,981,058 in the fiscal year ended December 31, 2012. This compares favourably with the surplus earned in 2011 of \$2,935,718.

A surplus was budgeted in the amount of \$3,955,745 for the 2012 year.

Operating results of the Commission when compared to the budget for the year, reveals additional interest income of \$49,188 earned for the year. This favourable budget item is a direct result of the Commission's actions in repositioning the cash resources reserved for future capital projects in order to maximize the investment rate of return on these funds.

Actual plant and operating expenses incurred were \$890,101 lower than budgeted expenditures for the year.

The only major adverse budget variance is \$21,209 for property taxes in this expense section which is a direct result of higher property tax assessments for 2012 which are presently being contested with the taxation authorities.

Expense categories with a majorly favourable under-budget experience include salaries and employee benefits of \$75,821 which resulted from the mid-year retirement of an administration staff person and the non-hiring of two plant positions, electricity cost of \$89,428 directly attribute to favourable weather conditions, insurance cost of \$23,904 as a result to favourable claims experience rating and prepayment of premiums, pilot projects and enhancements expenditures of \$329,106 due to the lack of management's available time resources to oversee and participate in the projects, and maintenance and operating costs of \$384,468. The major variances in the operation of the treatment facility is attributable to lime and the various chemical consumption in 2012.

In the general expenditures category, the Commission expenses were \$33,398 under budget as a result of travel restrictions placed on the Commission in 2012. Biosolids marketing planned activities were not initiated in the year, resulting in savings of \$45,768. These two expense account for 91% of the \$86,571 under-budgeted expenditures for the year.

In summary, the Commission is in excellent financial condition, has no long-term debt, and has a strong financial capital base which will prepare the Commission for embarking on what some refer to as the largest municipal infrastructure project which has ever been undertaken in the Greater Moncton area in the amount of \$120 million.

Respectively submitted,

J. Douglas Baker, CA
Treasurer

7. AUDITED FINANCIAL STATEMENTS (2012)

GREATER MONCTON SEWERAGE COMMISSION
FINANCIAL STATEMENTS DECEMBER 31, 2012

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INDEPENDENT AUDITORS' REPORT

To the Chairman and Members of the Greater Moncton Sewerage Commission:

Report on the Financial Statements

We have audited the accompanying financial statements of the Greater Moncton Sewerage Commission, which comprise the statement of financial position as at December 31, 2012, December 31, 2011 and January 1, 2011 and the statements of operations and accumulated surplus, changes in net debt and cash flows for the years ended December 31, 2012 and December 31, 2011, and a summary of significant accounting policies and other explanatory information.

Member's and Management's Responsibility for the Financial Statements

Members and management are responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles, and for such internal control as members and management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

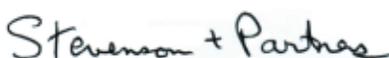
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Greater Moncton Sewerage Commission as at December 31, 2012, December 31, 2011 and January 1, 2011, and the results of its operations and cash flows for the years ended December 31, 2012 and December 31, 2011 in accordance with Canadian generally accepted accounting principles.



Chartered Accountants

March 21, 2013
Riverview, NB

7. AUDITED FINANCIAL STATEMENTS (2012)

GREATER MONCTON SEWERAGE COMMISSION
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2012

Statement 1

FINANCIAL ASSETS

	2012 December 31	2011 December 31	2011 January 1
Cash in bank – operating	\$ 8,288,736	\$ 6,538,039	\$ 2,355,808
Cash in bank – reserve funds (Note 2)	197,431	11,729,220	11,584,209
	<u>8,486,167</u>	<u>18,267,259</u>	<u>13,940,017</u>
Accounts receivable			
- General	46,520	33,858	59,386
- Federal Government and its agencies (Note 3)	127,041	87,001	81,233
- Accrued interest receivable (Note 2)	51,888	-	-
- Other	4,427	8,018	7,638
Investments (Notes 4 and 2)	15,000,000	-	-
	<u>23,716,043</u>	<u>18,396,136</u>	<u>14,088,274</u>

LIABILITIES

Accounts payable and accrued liabilities	\$ 664,724	\$ 377,449	\$ 404,962
Holdback payable	244,687	-	8,160
Deferred revenue (Note 5)	2,665,891	2,345,703	2,029,632
Obligation Under capital lease (Note 7)	79,000	104,204	132,889
Accrued sick leave (Note 6)	101,441	115,097	111,821
	<u>3,755,743</u>	<u>2,942,453</u>	<u>2,687,464</u>
Net financial assets – Statement 3	19,960,300	15,453,683	11,400,810
Contingency (Note 10)			

NON FINANCIAL ASSETS

Tangible capital assets (Note 11)	44,082,303	43,562,316	44,756,205
Prepaid expenses and deposits	109,249	154,795	78,062
	<u>44,191,552</u>	<u>43,717,111</u>	<u>44,834,267</u>
Accumulated surplus – Statement 2	<u>\$64,151,852</u>	<u>\$ 59,170,794</u>	<u>\$ 56,235,077</u>

APPROVED BY:

Winston Pearce _____ Commissioner

Doug Baker, CA _____ Commissioner

GREATER MONCTON SEWERAGE COMMISSION
STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
DECEMBER 31, 2012

Statement 2

	2012 Budget (Unaudited)	2012 Actual	2011 Actual
REVENUE:			
User fees:			
City of Moncton	\$ 6,919,360	\$ 6,919,360	\$ 6,109,009
Town of Riverview	1,427,032	1,427,032	1,248,638
City of Dieppe	1,996,980	1,996,980	1,709,092
	10,343,372	10,343,372	9,066,739
Septic hauler and compost income	300,000	299,453	399,418
Interest income	196,318	245,506	185,104
Total revenue	10,839,690	10,888,331	9,651,261
EXPENSES:			
Plant and Operating Expense			
Easement and property taxes	315,000	336,209	301,086
Salaries and benefits	1,271,000	1,195,179	1,153,209
Amortization of tangible capital assets	1,845,000	1,852,603	1,845,772
Electricity	591,000	501,572	549,198
Telephone	39,000	32,126	36,526
Insurance	205,000	181,096	200,790
Interest on capital lease payments	4,500	4,493	6,953
Maintenance and operating	1,691,104	1,306,636	1,763,303
Pilot projects and enhancements	443,033	113,927	233,145
Evaluations and studies	249,808	259,321	452,369
Vehicle expense	35,000	20,974	29,563
Miscellaneous	14,000	9,208	16,308
	6,703,445	5,813,344	6,588,222
General:			
Bio solids marketing	50,000	4,232	36,042
Commission expense	35,000	1,602	26,007
Office expenses	15,500	11,317	14,558
Travel	24,000	21,000	21,175
Interest and bank charges	6,000	5,130	5,031
Professional fees and consulting	50,000	50,648	24,508
	180,500	93,929	127,321
Total expenses	6,883,945	5,907,273	6,715,543
Annual surplus	\$ 3,955,745	4,981,058	2,935,718
Accumulated surplus at beginning of year		59,170,794	56,235,076
Accumulated surplus at end of year – Statement 1		\$64,151,852	\$ 59,170,794

7. AUDITED FINANCIAL STATEMENTS (2012)

GREATER MONCTON SEWERAGE COMMISSION
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2012

Statement 3

	2012	2011
Annual surplus, before restatement	\$ 4,981,058	\$ 4,784,767
Prior period adjustment (amortization)	-	(1,845,772)
Prior period adjustment (sick leave accrual)	-	(3,277)
	<hr/>	<hr/>
Annual surplus, as restated – Statement 2	4,981,058	2,935,718
Acquisition of tangible capital assets	(2,372,589)	(651,884)
Amortization of tangible capital assets	1,852,603	1,845,772
	<hr/>	<hr/>
	(519,986)	1,193,888
Change in prepaid expenses	45,545	(76,733)
Change in net financial assets	4,506,617	4,052,873
Net financial assets at beginning of year	15,453,683	11,400,810
Net financial assets at end of year – Statement 1	\$ 19,960,300	\$ 15,453,683

GREATER MONCTON SEWERAGE COMMISSION
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED DECEMBER 31, 2012

Statement 4

	2012	2011
OPERATING TRANSACTIONS		
Annual surplus – Statement 2	\$ 4,981,058	\$ 2,935,718
Amortization of tangible capital assets	1,852,603	1,845,772
Change in prepaid expenses	45,545	(76,733)
Change in deferred revenue	320,188	316,071
Other	417,307	(13,018)
Cash provided by operating transactions	<u>7,616,701</u>	<u>5,007,810</u>
CAPITAL TRANSACTIONS		
Cash used to acquire tangible capital assets	<u>(2,372,589)</u>	<u>(651,884)</u>
Cash applied to capital transactions	<u>(2,372,589)</u>	<u>(651,884)</u>
INVESTING TRANSACTIONS		
Purchase of investments	<u>(15,000,000)</u>	-
Cash provided by (applied to) investing transactions	<u>(15,000,000)</u>	-
FINANCING TRANSACTIONS		
Debt repayment	<u>(25,204)</u>	<u>(28,684)</u>
Cash applied to financing transactions	<u>(25,204)</u>	<u>(28,684)</u>
Increase in cash and cash equivalents	(9,781,092)	4,327,242
Cash and cash equivalents at beginning of year	<u>18,267,259</u>	<u>13,940,017</u>
Cash and cash equivalents at end of year	<u>\$ 8,486,167</u>	<u>\$18,267,259</u>
Cash and cash equivalents consist of:		
Cash in bank – operating	8,288,736	6,538,039
Cash in bank – reserve funds	<u>197,431</u>	<u>11,729,220</u>
	<u>\$ 8,486,167</u>	<u>\$18,267,259</u>

7. AUDITED FINANCIAL STATEMENTS (2012)

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND OTHER EXPLANATORY INFORMATION

Purpose of organization:

The Greater Moncton Sewerage Commission (the Commission) is incorporated and operates under the provisions of the Province of New Brunswick Municipalities Act and the Clean Environment Act. As a municipality the Commission is exempt from income tax under section 149(1)(c) of the Canadian Income Tax Act as a Public Service Body.

The Commission operates a sewage treatment plant in Riverview, New Brunswick and provides sewage treatment for the cities of Moncton and Dieppe and the town of Riverview.

1. Change in accounting policy

Effective January 1, 2011 the Greater Moncton Sewerage Commission has restated its financial statements to adopt Public Sector Accounting standards (PSA). The changes were made to comply with the provisions of the Public Sector Accounting Handbook. The significant changes to the Commission was the adoption of Section 3150, Tangible Capital Assets and the adoption of full accrual accounting. Tangible capital assets are a significant economic resource managed by the Commission and a key component in the delivery of the sewerage treatment services the Commission provides. Section 3150 requires the Commission to account for tangible capital assets using historical cost of the assets and the assets are required to be amortized over their estimated useful lives. The adjustments required by the Commission to account for these tangible capital assets in accordance with the standard required the Commission to retroactively restate the previously reported figures of the Commission.

The Commission determined historical cost based on actual invoices and progress billings.

The Commission calculated and recorded a liability for its sick time accrual.

The December 31, 2011 figures presented for comparative purposes have been restated from those previously reported. The following adjustments were made to the prior periods:

Adjustments to annual surplus

Annual surplus, as previously reported in operating fund	\$ 3,297,294
Annual surplus of other funds (capital and reserve)	1,459,806
Add: second previous year deficit	661,892
Add: capital lease adjustment	28,684
Less: non capital items previously capitalized	(662,909)
Less: sick leave	(3,277)
Less: amortization on tangible capital assets	(1,845,772)
Annual surplus, as restated	<u>\$ 2,935,718</u>

The following are the adjustments to the tangible capital assets for January 1, 2011 and December 31, 2011:

Adjustment for net book value of tangible capital assets	December 31 2011	January 1 2011
As previously reported	97,242,310	\$ 95,927,515
Addition of capital leased asset	221,896	221,896
Non capital items adjusted to surplus	(13,647,583)	(12,984,671)
Historical amortization expense recorded	(38,408,535)	(38,408,535)
Amortization expense recorded in year	(1,845,772)	-
Adjusted net book value	<u>\$ 43,562,316</u>	<u>\$ 44,756,205</u>

See Note 12 for the reconciliation of accumulated surplus.

7. AUDITED FINANCIAL STATEMENTS (2012)

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND OTHER EXPLANATORY INFORMATION

2. Summary of significant accounting policies:

The financial statements of the Commission are the representations of management prepared in accordance with Canadian generally accepted accounting principles for local governments, as recommended by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants.

The Commission has adopted Public Sector Accounting as of January 1, 2011.

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

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

(a) Reporting entity

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

Interdepartmental and organizational transactions and balances are eliminated.

(b) Budget

The budget figures contained in these financial statements were approved by the Commission on March 15, 2012 and was submitted to the Minister of Local Government.

(c) Revenue recognition

User fee revenue

User fees are recorded as they are earned. A portion is recorded as deferred revenue (note 5) as it is paid in advance for a 6 month period.

Interest and miscellaneous revenue

Interest and miscellaneous revenue is recorded on an accrual basis.

Interest income

Interest income is recognized on an accrual basis in the reserve funds. They are recognized on the statement of reserve fund balances as a direct increase to the reserve fund.

(d) Use of estimates

The preparation of the financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. These estimates are reviewed periodically, and as adjustments become necessary, they are reported in annual surplus in the period in which they become known. Actual results may differ from those estimates.

7. AUDITED FINANCIAL STATEMENTS (2012)

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND OTHER EXPLANATORY INFORMATION

2. Summary of significant accounting policies (continued):

(e) Financial instruments

The Commission's financial instruments consist of cash, accounts receivable and accounts payable and accrued liabilities. Unless otherwise noted, it is management's opinion that the Commission is not exposed to significant interest, currency or credit risk arising from these financial instruments.

The Commission is subject to credit risk through accounts receivable. The Commission maintains a provision for credit losses, and minimizes credit risk through on going credit management.

(f) Cash and cash equivalents

Cash and equivalents include cash on hand, balances with bank and short term deposits with original maturities of three months or less.

(g) Tangible capital assets

Effective January 1, 2011, the Commission adopted the provisions of Public Sector Accounting section 3150 Tangible Capital Assets. Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost of the tangible capital asset is amortized on a straight line basis over the estimated useful life as follows:

Operations centre	10 - 60 years
Treatment facilities	10 - 60 years
Collection System	10 - 75 years
Fleet	10 - 20 years

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

(h) Post employment benefits

The Commission has sick leave liability as documented in Note 6.

3. Due from Federal government and its agencies

	2012	2011
Canada Revenue Agency (HST refund)	\$ 126,926	\$ 86,886

4. Investments

The investments consist of two guaranteed investment certificates with maturity dates of February 2015 and interest rates of 2.14%.

5. Deferred revenue:

The Commission continues to recognize its fiscal billing period to the Municipalities being the twelve month period of April 1 to March 31.

Deferred revenue at December 31 represents the pro rata share of payments received, covering the period of October 1 to March 31.

7. AUDITED FINANCIAL STATEMENTS (2012)

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND OTHER EXPLANATORY INFORMATION

6. Accrued sick leave

The Commission provides sick leave that accumulates at 1.25 days per month for full time employees. All employees can accumulate unlimited sick leave. Employees are entitled to 1.25 sick days per month worked up to a maximum of 120 days. On retirement or resignation after being employed for at least 60 months, any employee having accrued sick leave will receive an allowance equal to fifty percent of the value at a rate of pay effective immediately prior to retirement or resignation.

The sick leave is an unfunded benefit. As such, there are no applicable assets. Benefits are paid out of general revenue as they come due.

The unfunded liability was \$111,821 on January 1, 2011; \$115,097 on December 31, 2011; and \$101,441 on December 31, 2012. The liability for January 1, 2011 was recorded as a prior period adjustment on the adoption of Public Sector Accounting.

7. Obligations under capital lease

2012

2011

Capital lease obligation payable in monthly instalments of \$2,970, with interest at 5.8%, maturing November 2012 with a buyout of \$79,000, secured by equipment. Subsequent to the year end the Commission bought out this capital lease.

\$ 79,000

\$ 104,204

8. Short term borrowings compliance

Interim borrowing for capital

The Commission does not have any short term borrowing in excess of cash as of December 31, 2012

Operating borrowing

As prescribed in the Municipalities Act, the borrowing to finance its utility operations is limited to 50% of the Commission's operating budget. In 2012, the Commission has complied with these restrictions.

Inter fund borrowing

The Municipal Financial Reporting Manual requires that short term inter fund borrowings be repaid in the next year unless the borrowing is a capital project. The amounts payable between funds are in compliance with the requirements.

9. Post employment benefits payable

The Commission sponsors an RRSP matching plan for substantially all its employees. The plan allows matching of employee RRSP contributions up to 7% of the employees salary. There is no unfunded liability associated with this post employment benefits payable.

10. Contingency

A former employee has sought legal council with regards to their dismissal from the Commission. The employee is alleging wrongful dismissal. Although the results of this action has not been settled, the Commission has recorded an expense in the financial statements in the amount offered to the employee on dismissal. It is currently unknown if any additional liability will be payable by the Commission and as such, no additional amounts have been recorded in the financial statements.

7. AUDITED FINANCIAL STATEMENTS (2012)

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND OTHER EXPLANATORY INFORMATION

11. SCHEDULE OF TANGIBLE CAPITAL ASSETS

	Land	Operations Centre	Treatment Facilities	Collection System	Fleet	Total
COST						
Balance, beginning of year	\$ 517,785	\$ 2,743,575	\$ 45,326,016	\$ 33,545,023	\$ 1,695,318	\$83,827,717
Add:						
Net additions during the year	-	-	1,949,374	423,216	-	2,372,590
Balance, end of year	517,785	2,743,575	47,275,390	33,968,239	1,695,318	86,200,307
ACCUMULATED AMORTIZATION						
Balance, beginning of year	-	2,003,491	26,870,957	10,931,001	459,952	40,265,401
Add:						
Amortization during the year	-	97,231	1,182,671	484,771	87,930	1,852,603
Balance, end of year	-	2,100,722	28,053,628	11,415,772	547,882	42,118,004
Net Book Value of Tangible Capital Assets 2012	\$ 517,785	\$ 642,853	\$ 19,221,762	\$ 22,552,467	\$ 1,147,436	\$44,082,303
Net Book Value of Tangible Capital Assets 2011	\$ 517,785	\$ 740,084	\$ 18,455,059	\$ 22,614,022	\$ 1,235,366	\$43,562,316

The Commission has tangible capital assets under capital lease, included in the above, as follows:

	Cost Amortization	2012 Accumulated Value	Net Book Value	2011 Net Book
Fleet	\$ 221,896	\$ (44,380)	\$ 177,516	\$ 188,611

Amortization of \$11,095 (2011 – \$11,095) has been recorded in the year in regards to the capital leased asset noted above.

7. AUDITED FINANCIAL STATEMENTS (2012)

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND OTHER EXPLANATORY INFORMATION

12. SCHEDULE OF ACCUMULATED SURPLUS RECONCILIATION TO PUBLIC SECTOR ACCOUNTING BOARD (PSAB) REQUIREMENTS

	General Fund	Capital Fund	Reserve Fund	Total
2011 annual fund surplus as previously reported	3,297,294	1,314,795	145,011	4,757,100
Second previous year's surplus	661,892	-	-	661,892
Transfer elimination	1,314,795	(1,314,795)	-	-
Non capital items	(662,909)	-	-	(662,909)
Provision for sick leave accrual	(3,277)	-	-	(3,277)
Amortization expense	-	(1,845,772)	-	(1,845,772)
Lease changes	28,684	-	-	28,684
2011 annual surplus (deficit) per PSAB requirements	4,636,479	(1,845,772)	145,011	2,935,718
Accumulated surplus before prior period adjustment, beginning of year	139,373	95,927,516	11,584,209	107,651,098
Accumulated surplus before prior period adjustment, end of year	4,775,852	94,081,744	11,729,220	110,586,816
Prior period adjustments	(111,823)	(51,304,199)	-	(51,416,022)
Accumulated surplus per PSAB requirement, end of year	\$ 4,664,029	\$ 42,777,545	\$ 11,729,220	\$ 59,170,794

7. AUDITED FINANCIAL STATEMENTS (2012)

SCHEDULES OF REGULATORY REPORTING REQUIREMENTS

The Department of Local Government of New Brunswick has requested some disclosures in addition to Canadian Public Sector Accounting Standards for monitoring purposes. The Commission has provided these disclosure requirements in the following pages

1. RECONCILIATION OF ANNUAL SURPLUS

	General Fund	Capital Fund	Reserve Fund	Total
2012 annual surplus	\$ 6,662,382	\$ (1,852,603)	\$ 171,279	\$ 4,981,058
<i>Adjustments to annual surplus for funding requirements</i>				
Second previous year surplus	801,265	-	-	801,265
Transfers between funds				
Transfer from operating to capital	(2,587,665)	2,587,665	-	-
Transfer from operating to reserve	(3,348,820)	-	3,348,820	-
Provision for sick leave accrual	(13,656)	-	-	(13,656)
Amortization expense	-	1,852,603	-	1,852,603
Lease payments	(29,658)	-	-	(29,658)
Non capital items	215,075	-	-	215,075
Total adjustments to 2012 annual surplus	(4,963,459)	4,440,268	3,348,820	2,825,629
2012 annual fund surplus	\$ 1,698,923	\$ 2,587,665	\$ 3,520,099	\$ 7,806,687

2. CAPITAL RESERVE

ASSETS

	2012	2011
Cash	\$ 197,431	\$ 11,729,220
Accrued interest receivable	51,888	-
Investments	15,000,000	-
Accumulated Surplus (Deficit)	\$ 15,249,319	\$ 11,729,220

REVENUE

Interest	\$ 171,279	\$ 145,011
Transfers from operating funds	3,348,820	-

ANNUAL SURPLUS

	\$ 3,520,099	\$ 145,011
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7. AUDITED FINANCIAL STATEMENTS (2012)

SCHEDULES OF REGULATORY REPORTING REQUIREMENTS

3. Operating Budget to Public Sector Accounting

	Operating	Amortization	Other	Transfers	Total
REVENUE:					
User fees	\$ 10,663,560	\$ -	\$ 320,188	\$ -	\$ 10,343,372
Interest and miscellaneous	325,000	-	(171,318)	-	496,318
	10,988,560	-	148,870	-	10,839,690
EXPENSES:					
Plant and Operating Expense					
Easement and property taxes	315,000	-	-	-	315,000
Salaries and benefits	1,271,000	-	-	-	1,271,000
Amortization of tangible capital assets	-	(1,845,000)	-	-	1,845,000
Electricity	566,000	-	(25,000)	-	591,000
Telephone	39,000	-	-	-	39,000
Insurance	205,000	-	-	-	205,000
Interest on capital lease payments	-	-	(4,500)	-	4,500
Maintenance and operating	1,686,000	-	(56,000)	50,896	1,691,104
Pilot projects and enhancements	559,325	-	(15,000)	131,292	443,033
Evaluations and studies	-	-	-	(249,808)	249,808
Vehicle expense	35,000	-	-	-	35,000
Miscellaneous	189,000	-	175,000	-	14,000
	4,865,325	(1,845,000)	74,500	(67,620)	6,703,445
General:					
Bio solids marketing	50,000	-	-	-	50,000
Commission expense	35,000	-	-	-	35,000
Office expenses	15,500	-	-	-	15,500
Travel	24,000	-	-	-	24,000
Interest and bank charges	6,000	-	-	-	6,000
Professional fees and consulting	50,000	-	-	-	50,000
	180,500	-	-	-	180,500
FISCAL SERVICES					
Transfer from operating fund to capital fund	4,610,988	-	-	4,610,988	-
Transfer from operating fund to reserve fund	2,133,012	-	-	2,133,012	-
Second previous surplus	(801,265)	-	-	(801,265)	-
	5,942,735	-	-	5,942,735	-
	10,988,560	(1,845,000)	74,500	5,875,115	6,883,945
Annual surplus	\$ -	\$ 1,845,000	\$ 74,370	\$ (5,875,115)	\$ 3,955,745



Greater Moncton Sewerage Commission
Commission d'épuration des eaux usées du Grand Moncton

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