

Regional District of Central Kootenay

Box 590, 202 Lakeside Drive, Nelson, BC V1L 5R4
Telephone: (250) 352-6665
BC Toll Free: 1-800-268-7325

Web: www.rdck.ca
Email: info@rdck.bc.ca
Fax: (250) 352-9300

June 22, 2018

Director, Local Government Infrastructure
Ministry of Community, Sport and Cultural Development
PO Box 9490 Stn Prov Govt
Victoria, B.C. V8W 9N7

Dear Sir or Madam:

Re: FILING UNDER THE FINANCIAL INFORMATION ACT STATEMENT OF FINANCIAL INFORMATION

On June 21st, 2018, the Board passed the following motion:

"The Schedule and Statement of Financial Information for the Fiscal Year Ended December 31, 2017, having been received, be approved for release in accordance with the Financial Information Act, with a copy to be filed with the Ministry of Community, Sport and Cultural Development."

Enclosed are the following documents as required under the Financial Information Act in draft format until Board approval:

- Statement of Financial Information Approval;
- Schedule and Statement of Financial Information for the year ended December 31, 2017;
- Financial Information Regulation – Schedule 1 – Checklist – Statement of Financial Information (SOFI)

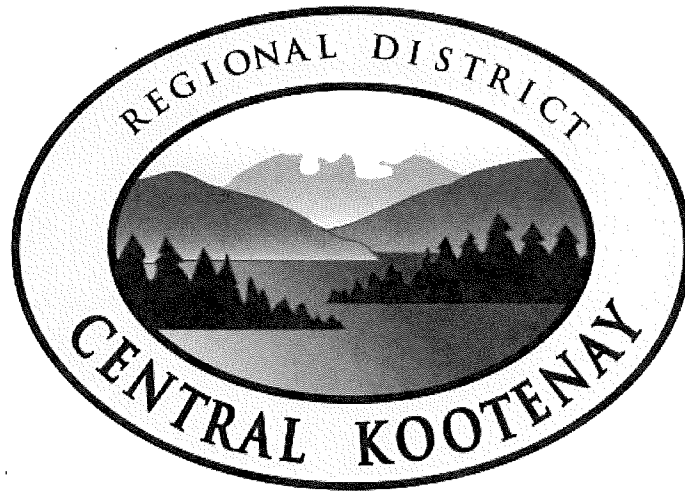
Please contact me if you require any further information.

Sincerely,

Stuart Horn, CA, CBV, DIFA
Chief Financial Officer

Enclosures





REGIONAL DISTRICT OF CENTRAL KOOTENAY

Nelson, BC

**SCHEDULE AND STATEMENT OF FINANCIAL
INFORMATION**

**For the Year Ended
December 31, 2017**

REGIONAL DISTRICT OF CENTRAL KOOTENAY

STATEMENT OF FINANCIAL INFORMATION APPROVAL

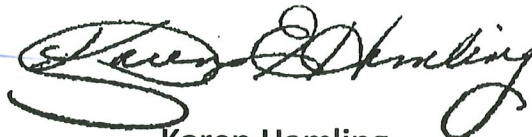
The undersigned, as authorized by the Financial Information Regulation, Schedule 1, subsection 9 (2) approves all the statements and schedules included in this Statement of Financial Information, produced under the Financial Information Act.



Stuart Horn, CA, CBV, DIFA

Chief Financial Officer

June 21st, 2018



Karen Hamling

Chair

June 21st, 2018

REGIONAL DISTRICT OF CENTRAL KOOTENAY
4 (1) (a) 2017 SCHEDULE OF LEASES

Service	Lease Item	Lease ID	Lease Expiry Date	Months Remaining	Amortized PV
Riondel Fire	Fire truck	fire truck	350780812	28-Aug-17	-
Northshore Fire	Fire truck	fire truck	350791012	28-Sep-17	-
Balfour Fire	Fire truck	fire truck	350801012	28-Sep-17	-
Nelson Rec Centre	Fiber Optic		350770512	31-Dec-17	-
Central Refuse	Wheel Loader		350810113	26-May-17	-
Central Refuse	Bale Style Roll Off Hoist		350820113	26-May-17	-
Central Refuse	Western Star Truck		350830113	26-May-17	-
Kaslo Fire	Fire truck		350851213	26-May-17	-
Kaslo Fire	Fire truck		350861213	26-May-17	-
Wynndel Fire	Fire truck		350870114	26-May-17	-
Central Refuse	Western Star Truck		350880414	26-May-17	-
Per MFA lease obligation, 39 leases in 2009					-

**REGIONAL DISTRICT OF CENTRAL KOOTENAY
SCHEDULE OF DEBENTURE DEBT
FOR THE YEAR ENDED DECEMBER 31, 2017
M.F.A. DEBT**

BYLAW	NOMENCLATURE	SERVICE	TERM	DATE OF ISSUE	DATE OF MATURITY
			(IN YEARS)		
CANADIAN FUNDS					
MUNICIPALITIES					
Bylaw 1329	Town of Creston		20	October 14, 1998	September 24, 2018
Bylaw 1769	Town of Creston		17	April 19, 2006	April 19, 2023
Bylaw 2156	Town of Creston		15	March 29, 2011	March 29, 2026
Bylaw 2158	Town of Creston		10	October 6, 2010	October 6, 2020
Bylaw 2156	Town of Creston		15	April 8, 2013	April 8, 2028
Bylaw 1582	Village of Nakusp		25	April 7, 2003	June 3, 2028
Bylaw 2244	Village of Nakusp		20	October 12, 2011	October 12, 2021
Bylaw 2246	Village of Nakusp		20	October 12, 2011	October 12, 2021
Bylaw 2369	Village of Nakusp		20	September 26, 2013	September 26, 2033
Bylaw 2369	Village of Nakusp		20	October 14, 2014	October 14, 2034
Bylaw 1328	Village of Salmo		20	April 11, 2007	April 11, 2027
Bylaw 1850	Village of Salmo		10	April 11, 2007	April 11, 2017
Bylaw 2070	Village of Salmo		30	October 13, 2009	October 13, 2039
Bylaw 2197	Village of Salmo		15	April 4, 2011	April 4, 2026
Bylaw 1723	Village of New Denver		20	March 16, 2005	March 16, 2025
Bylaw 2519	Village of New Denver		15	October 5, 2016	October 5, 2031
Bylaw 2550	City of Castlegar		25	April 7, 2017	April 7, 2042
Bylaw 1405	City of Nelson		25	April 12, 2000	June 1, 2025
Bylaw 1657	City of Nelson		10	April 8, 2010	April 8, 2020
Bylaw 1843	City of Nelson		15	November 7, 2006	October 19, 2021
Bylaw 1911	City of Nelson		15	November 2, 2007	December 1, 2022
Bylaw 2025	City of Nelson		20	April 21, 2009	June 3, 2029
Bylaw 2302	City of Nelson		20	October 4, 2012	October 4, 2032
Bylaw 2364	City of Nelson		20	September 26, 2013	September 26, 2033
Bylaw 2365	City of Nelson		20	September 26, 2013	September 26, 2033
Bylaw 1326	Village of Kaslo		25	October 14, 1998	September 24, 2023
Bylaw 1954	Village of Kaslo		10	November 20, 2008	November 20, 2018
Bylaw 2232	Village of Kaslo		10	October 12, 2011	October 12, 2021
MUNICIPAL TOTAL					
REGIONAL DISTRICT OF CENTRAL KOOTENAY					
Bylaw 1295	Central Septage	S187	20	March 24, 1998	Mar. 24, 2018
Bylaw 1343	Central Refuse	S187	20	March 24, 1999	June 1, 2019
Bylaw 1399	Central Refuse	S187	20	April 12, 2000	June 1, 2020
Bylaw 1440	Central Refuse	S187	20	November 7, 2000	December 1, 2020
Bylaw 1524	Balfour Fire	S141	20	April 9, 2002	June 1, 2022
Bylaw 1589	Central Waste	S187	20	April 7, 2003	June 3, 2023
Bylaw 1626	Slocan Valley Fire	S142	15	October 3, 2003	October 3, 2018
Bylaw 1658	Nelson Recreation Facility	S226	25	April 22, 2004	April 22, 2029
Bylaw 1689	Nelson Recreation Facility	S226	25	October 25, 2004	December 2, 2029
Bylaw 1727	Nelson Recreation Facility	S226	25	April 6, 2005	April 6, 2030
Bylaw 1802	Yahk Kingsgate Fire	S148	15	April 19, 2006	April 19, 2021
Bylaw 1802	Yahk Kingsgate Fire	S148	20	April 19, 2006	April 19, 2026
Bylaw 1914	Creston Recreation	S224	25	April 19, 2006	April 19, 2031
Bylaw 1997	Creston Recreation	S224	25	November 2, 2007	December 1, 2032
Bylaw 2069	West Waste	S188	10	November 20, 2008	November 20, 2018
Bylaw 2127	Creston Recreation	S224	25	October 13, 2009	October 13, 2034
Bylaw 2305	Creston Recreation	S224	20	April 8, 2010	April 8, 2030
Bylaw 2309	East Waste	S186	20	October 4, 2012	October 4, 2032
Bylaw 2326	West Waste	S188	10	April 8, 2013	April 8, 2023
Bylaw 2325	Central Waste	S187	20	April 8, 2013	April 8, 2033
Bylaw 2355	Kaslo Fire	S280	20	September 26, 2013	September 26, 2033
Bylaw 2382	Central Waste	S187	20	April 7, 2014	April 7, 2034
Bylaw 2411	Central Waste	S187	20	October 14, 2014	October 14, 2034
Bylaw 2497	Kaslo Fire	S280	20	October 5, 2016	October 5, 2036
Bylaw 2561	West Creston Fire	S291	20	October 4, 2017	October 4, 2037
RDCK SUBTOTAL					
RDCK UTILITIES					
Bylaw 1654	Arrow Creek Water	S251	25	April 22, 2004	April 22, 2029
Bylaw 2234	Arrow Creek Water	S251	20	October 12, 2011	October 12, 2031
Bylaw 1726	McDonald Creek Water	S246	25	April 6, 2005	April 6, 2030
Bylaw 2164	South Slocan Utility	S245	25	October 6, 2010	October 6, 2035
Bylaw 2233	Riondel Water	S241	25	October 12, 2011	October 12, 2031
Bylaw 2511	South Slocan Utility	S245	25	October 5, 2016	October 5, 2041
Bylaw 2560	Arrow Creek Water	S251	25	October 5, 2016	October 4, 2042
RDCK UTILITIES					
RDCK TOTAL					
GRAND TOTAL					

Accrued Actuarial
Accrued Interest

BALANCE OUTSTANDING DECEMBER 31, 2016	ISSUES/ TRANSFERS	PRINCIPAL REPAYMENTS/ SINKING FUND DEPOSITS	ACTUARIAL ADDITION	CANADIAN FUNDS INTEREST & EXCHANGE PAYMENTS	BALANCE OUTSTANDING DECEMBER 31, 2017
265,582.80		53,831.81	75,720.86	82,770.00	136,030.13
1,657,689.73		141,787.03	68,092.41	165,648.00	1,447,810.29
438,942.51		37,157.45		16,021.40	401,785.06
120,834.00		74,612.00	9,316.35	47,061.00	36,905.65
1,261,091.18		22,488.55	5,966.64	10,071.00	1,232,635.99
168,905.49		5,627.54	4,984.03	5,640.30	158,293.92
580,858.41		23,843.04	5,165.66	23,075.00	551,849.71
89,992.15		3,693.99	800.31	3,575.00	85,497.85
246,172.09		9,234.98	1,153.12	10,587.50	235,783.99
93,149.31		3,358.18	274.03	3,000.00	89,517.10
32,228.03		6,532.40	9,188.60	10,044.00	16,507.03
26,673.54		18,740.46	7,933.08	5,085.00	0.00
760,367.74		15,779.64	4,985.29	36,550.50	739,602.81
109,425.40		7,491.17	1,622.98	6,300.00	100,311.25
125,476.99		6,653.37	4,726.15	9,900.00	114,097.47
255,000.00		13,710.48	-	5,355.00	241,289.52
-	972,000.00	-	-	13,608.00	972,000.00
3,025,088.46		142,574.95	137,471.02	127,680.00	2,745,042.49
1,879,639.45		349,821.97	92,814.42	189,000.00	1,437,003.06
340,341.47		42,449.94	20,386.34	14,875.00	277,505.19
136,891.11		14,499.94	6,138.00	13,994.44	116,253.17
2,204,284.24		100,745.26	31,828.63	147,000.00	2,071,710.35
5,144,377.85		201,490.50	34,224.89	174,000.00	4,908,662.46
805,654.08		30,223.58	3,773.84	34,850.00	771,656.66
246,172.09		9,234.98	1,153.12	10,587.50	235,783.99
183,929.73		9,386.70	13,203.51	20,832.00	161,339.52
28,416.21		10,178.15	3,751.35	6,293.30	14,486.71
82,330.41		12,493.64	2,706.78	4,875.00	67,129.99
20,309,514.47	972,000.00	1,367,641.70	547,381.41	1,198,078.94	19,366,491.36
27,194.83	-	5,512.23	7,753.61	8,475.42	13,928.99
35,545.26	-	5,469.62	5,858.44	3,465.00	24,217.20
140,181.20	-	16,574.61	16,191.85	10,500.00	107,414.74
73,174.48	-	8,651.95	8,452.14	5,481.00	56,070.39
24,437.11	-	1,814.56	1,778.14	1,050.00	20,844.41
94,255.58	-	6,139.25	5,437.22	4,263.00	82,679.11
68,431.49	-	17,702.75	15,678.43	9,168.00	35,050.31
1,999,491.30	-	62,857.37	50,025.44	72,000.00	1,886,608.49
3,998,982.56	-	125,714.74	100,050.87	120,000.00	3,773,216.95
879,016.12	-	31,215.55	16,839.36	20,150.00	830,961.21
80,881.20	-	10,088.10	4,844.75	3,535.00	65,948.35
29,840.67	-	1,679.09	806.37	875.00	27,355.21
745,886.33	-	24,011.96	10,164.55	48,200.00	711,709.82
7,787,483.41	-	240,119.63	88,500.66	515,000.00	7,458,863.12
288,461.24	-	70,222.60	22,185.55	34,820.04	196,053.09
6,326,487.52	-	180,690.02	47,940.50	338,625.00	6,097,857.00
1,800,532.22	-	70,521.68	11,978.71	60,900.00	1,718,031.83
2,156,085.05	-	84,447.66	14,344.16	72,925.98	2,057,293.23
273,799.62	-	30,817.65	3,848.02	11,655.00	239,133.95
1,756,741.26	-	65,902.98	8,228.91	61,817.62	1,682,609.37
850,412.65	-	31,902.66	3,983.49	36,575.00	814,526.50
820,565.43	-	29,582.63	2,413.94	29,070.16	788,568.86
2,315,963.24	-	83,494.00	6,813.11	74,588.74	2,225,656.13
680,000.00	-	25,306.68	-	14,280.00	654,693.32
-	450,000.00	-	-	-	450,000.00
33,253,849.77	450,000.00	1,230,439.97	454,118.22	1,557,419.96	32,019,291.58
666,497.03	-	20,952.46	16,675.15	24,000.00	628,869.42
515,409.57	-	21,156.50	4,583.62	20,475.00	489,669.45
185,269.51	-	6,579.28	3,549.22	4,247.00	175,141.01
67,351.68	-	1,923.62	510.37	2,988.14	64,917.69
217,485.87	-	6,002.99	1,300.57	8,125.00	210,182.31
94,000.00	-	2,578.22	-	1,974.00	91,421.78
-	1,422,244.00	-	-	-	1,422,244.00
1,746,013.66	1,422,244.00	59,193.07	26,618.93	61,809.14	3,082,445.66
34,999,863.43	1,872,244.00	1,289,633.04	480,737.15	1,619,229.10	35,101,737.24
55,309,377.90	2,844,244.00	2,657,274.74	1,028,118.56	2,817,308.04	54,468,228.60
(452,552.51)					(513,809.88)
\$ 54,856,825					\$ 53,954,419

**REGIONAL DISTRICT OF CENTRAL KOOTENAY
SCHEDULE OF REMUNERATION AND EXPENSES**

6 (2) (a) 2017 SCHEDULE OF ELECTED OFFICIAL'S REMUNERATION AND EXPENSES

Name	Position	Monthly Allowance	Board & Committee	Total Payroll	Total Expenses	TOTAL
Binks, Larry	Director	33,375	6,678	40,053	7,417	47,470
Bunka, Catherine	Director	12,940	6,038	18,978	2,884	21,862
Chernoff, Lawrence	Director	12,940	8,299	21,239	9,736	30,975
Clarke, Jason	Alt Director	339		339	233	572
Cunningham, Hans	Director	33,375	3,945	37,320	2,076	39,396
Davidoff, Andrew	Director	33,375	3,945	37,320	1,728	39,048
Elford, James	Alt Director	1,093	-	1,093	137	1,230
Faust, Ramona	Director	33,375	6,087	39,462	3,717	43,179
Hamling, Karen	Chair	44,685	4,234	48,919	9,990	58,909
Hewat, Suzan	Director	12,940	3,250	16,190	2,932	19,122
Jackman, Garry	Director	33,379	10,284	43,663	6,071	49,734
Kozak, Deb	Director	12,941	2,218	15,159	-	15,159
Lang, Rob	Alt Director	-	1,191	1,191	304	1,495
Lunn, Jessica	Director	12,941	3,139	16,080	1,980	18,059
Main, Leah	Director	12,941	9,351	22,292	5,751	28,043
Mueller, Ulli	Alt Director	-	422	422	330	752
Newell, Thomas	Director	33,375	7,443	40,818	2,212	43,030
Peterson, Paul	Director	33,375	4,197	37,572	8,230	45,802
Perriere, Madeleine	Alt Director		893	893	228	1,121
Popoff, Walter	Director	33,375	5,835	39,210	3,239	42,449
Smith, Ricky	Director	33,375	4,108	37,483	3,938	41,421
Toyota, Ron	Director	12,941	2,509	15,450	3,505	18,954
Wall, Tanya	Director	33,375	8,656	42,031	5,938	47,969
Watson, Aimee	Director	33,375	6,833	40,208	5,458	45,666
Watson, Laurie	Alt Director	-	984	984	89	1,073
White, Stephen	Director	12,940	4,827	17,767	2,563	20,330
von Krogh, Henning	Alt Director		334	334	119	453
Warmington, Valerie	Alt Director		215	215	-	215
		<u>516,768</u>	<u>115,915</u>	<u>632,683</u>	<u>90,803</u>	<u>723,486</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
SCHEDULE OF REMUNERATION AND EXPENSES
6 (2) (b) & (c) 2017 SCHEDULE OF EMPLOYEES REMUNERATION & EXPENSES

Name	Position	EARNINGS	TOTAL EXPENSES
ALLEN	Team Leader Bylaw Enforcement	82149	631.41
BELLERBY	General Manager of Fire & Emerg Services	132543	720.56
BENSON	Manager Recreation	94340	179.38
CHIRICO	Gen Manager Comm Svcs	126298	76.75
CRAIG	Working Foreman	87230	1892.46
CROCKETT	Manager Recreation	93570	1810.12
CROWE	Planner	75872	972.82
DRABIK	Corporate Information Services Tech	77756	378.66
DUNCAN	Driver Foreman	76204	219.99
DURAND	Planning Manager	94470	506.23
DURNING	Working Foreman	86139	343.28
ELLISON	Building Official	79182	673.81
ETHIER	Utilities Supervisor	77356	1796.62
FEDIUK	Manager Recreation	94370	176
GAYNOR	Regional Prks Opt Supervisor	83282	3278.21
HORN	Chief Administrative Officer/Chief Financial Officer	230117	4286.3
LEHNERT	Network Administrator	87949	329.97
MATHESON	Payroll Lead	75644	265
MATHESON	Research Analyst	82021	190.4
MCDIARMID	Manager Utility Services	104426	3176.21
MORRISON	Resource Recovery Manager/Manager Corporate Adminsitration	106226	475
OOSTHUIZEN	IT Manager	105426	1326.15
OSTAFICHUK	Recreation Supervisor	75184	0
PHILLIPS	Project Manager	77967	600
PLOTNIKOFF	Bldg Official	79027	0
RAZVI	Senior Project Manager	79676	190
SAARI-HECKLEY	Human Resources Manager	116767	3347.62
SMITH	Finance Manager	126550	453.66
SOUTHAM	Building Manager	94420	1031.2
SOUTHIN	Bldg Official	81994	95.24
SUDAN	Gen Man Dev Services	118614	1198.38
VOYKIN	Bldg Official	78902	0
WOLF	Gen Manager Environ Svcs	130652	175
ZOL	Financial Analyst	<u>76362</u>	<u>1327</u>
	Total Over \$75000	3,288,686	32122.96
	 Consolidated Other	 9,315,554	 109738.12
		 <u>12,604,240</u>	 <u>141861.08</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
 SCHEDULE OF REMUNERATION AND EXPENSES
 6 (2) (d) 2017 PAYROLL RECONCILIATION TO FINANCIAL STATEMENT

Total Remuneration Elected Officials	632,683	
Total Remuneration Other	<u>12,604,240</u>	13,236,923
Wages Per Financial Statements	12,210,524	
Reconciling Items:		
Overtime Earnings Not Reflected in Wage Account	150,240	
Adjust Elected Officials Earnings not Reflected in Wage Account	632683	
Adjust Taxable Ben Included in Wages	252201	
Accrued Wage Adjustments	-15854	
Non Wage Items, Contract Svcs, etc	<u>7129</u>	13,236,923
		<u>13,236,923</u>
		<u><u>0</u></u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
 SCHEDULE OF REMUNERATION EXPENSES
 6(6) 2017 SCHEDULE OF EMPLOYER COSTS

EMPLOYEE	INC TAX	CPP	EI	PENSION		LIFE INSURANCE & HEALTH BENEFITS	TOTAL	
RP01	551,922	170,702	65,996				788,621	
RP02	1,396,929	280,544	92,554				1,770,027	
Combined				704,309		119,351	823,660	
							0	
							0	
							0	
							0	
							0	
EMPLOYEE TOTALS	1,948,852	451,246	158,550	704,309	0	0	119,351	3,382,308

EMPLOYER	CPP	EI	PENSION	MSP	WCB	LIFE INSURANCE & HEALTH BENEFITS	TOTAL
RP0001 (Casual Groups)	170,702	92,395					263,097
RP0002 (Permanent Staff)	280,544	109,532					390,076
Combined			785030.34	186216	268,398	686,219	1,925,863
							-
							-
EMPLOYER TOTALS	451,246	201,927	785,030	186,216	268,398	686,219	2,579,036

REGIONAL DISTRICT OF CENTRAL KOOTENAY
SCHEDULE OF SUPPLIERS OF PROVISION OF GOODS AND SERVICES
7 (1) (a) & (b) 2017 SCHEDULE OF SUPPLIERS AND PAYMENTS EXCEEDING \$25,000

Acreshakerr Contracting Ltd.	279,452
Alpine Disposal & Recycling (Interior Division) Ltd	678,093
ALS Canada Ltd.	34,680
Andex Equipment Rentals	34,991
Andrew Sheret Ltd	41,665
Aqua Source Drilling Ltd.	47,904
Arrow Lakes Ready Mix	102,383
Arrow Mountain Carwash & Mini Storage Ltd	28,556
Associated Fire Safety Equipment	96,188
BC Hydro & Power Authority	36,386
Bc Transit	1,994,224
Berg Lehmann Chartered Accountants	53,070
BGC Engineering Inc.	73,244
Black Press Group Ltd	43,515
Brenntag Canada Inc	53,670
Brenton Industries Ltd	42,475
Canada West Refrigeration Ltd	59,592
CanGas Propane	40,199
Cascadia Sport Systems Inc	29,904
Castlegar, City Of	70,833
Cathro Consulting Ltd	87,096
Central Kootenay Garbage Club	72,500
Civil-Tech Services Ltd	36,448
Clartech Industries Inc	52,024
Columbia Basin Broadband Corporation	25,067
Comfort Welding Ltd	25,600
Community Energy Association	639,000
Cowan's Office Supplies	39,950
Creston Valley Chamber Of Commerce	27,775
Creston, Town Of	389,096
Dan Maglio Contracting Ltd	27,365
Dave's Plumbing Ltd	80,529
Daytech Limited	36,142
DB Perks & Associates Ltd	76,229
DHC Communications Inc	110,274
Domcor Traffic Control Int'l Inc.	28,429
Dynamic Landscaping	35,968
Econics Services Inc.	43,885
Emco Corporation	91,029
Esri Canada Ltd	33,230
Fawn Lawn Care	45,394
FortisBC - Electricity	563,872
Fortisbc - Natural Gas	202,664
Frazer Excavation Ltd.	81,292
Freyta, Chelsey	28,416
Gimli Builders	31,157
Goat Mountain Enterprises Ltd	76,965
Good Water Warehouse	26,698
Guille, Pam	38,899
Guillevin International Inc	54,745
HCMA Architecture and Design	58,200
Heritage Roofing & Sheet Metal Ltd	92,781
High Quality Contracting Ltd.	32,110
HuskyPro	25,235
Hywood Truck & Equipment Ltd	122,768
I.T. Blueprint Solutions Consulting Inc.	237,733

Inland Allcare	52,101
Insight Canada Inc.	38,851
Insurance Corporation of BC	136,303
Jakes Construction Ltd.	153,879
Jordair Compressors Inc.	123,987
JY Contracting Ltd	25,980
Kal Tire (Nelson)	44,613
Kays Road Contracting Ltd	146,091
Kelly's Maintenance and Services	30,550
KEM Services	48,386
Kerr Wood Leidal Consulting Engineers	71,567
KGC Fire Rescue Inc	64,334
Kootenay Industrial Supply Ltd	31,050
Lesperance Mendes	55,136
Lidstone & Company	41,883
Loki Tree Services	116,350
Maple Reinders Inc.	2,268,973
Martech Electrical Systems Ltd	114,021
Marwest Industries Ltd.	3,003,489
Masse Environmental Consultants Ltd.	52,338
McElhanney Consulting Services Ltd	53,570
McNally Excavating Inc	86,810
Mearl's Machine Works Ltd	135,291
Mitchell Press Limited	72,344
MMM Group Limited	83,688
Morrow Bioscience Ltd	73,586
Municipal Insurance Association Of BC	42,827
Murray Mechanical Sales Inc.	28,062
MWA Environmental Consultants Ltd.	26,313
Nakusp, Village Of	141,279
Nelson Chrysler A Division of City Auto Ltd	59,442
Nelson Hydro	470,134
Nelson, City Of	385,442
New Denver, Village Of	50,007
RC Strategies Inc.	38,837
Regional District of East Kootenay	54,000
Regional District of Kootenay Boundary	353,999
Right Way Acquisition Services Ltd.	28,385
Riverside Farm	116,949
Rocky Mountain Agencies	102,849
Rocky Mountain Phoenix	395,463
Score Construction Ltd	126,683
Selkirk College (Castlegar)	29,819
Selkirk Paving	277,564
Sfj Inc	36,028
Shaw Cable	28,174
Sitkum IT Ltd	71,592
Sk Electronics Ltd	40,740
SLR Consulting (Canada) Ltd.	37,714
SNT Engineering Ltd.	45,712
SNT Geotechnical Ltd.	29,711
Sorenson Excavating Ltd.	46,825
Sound Solutions (2002) Inc.	52,741
Speedpro Signs	38,294
SRK Consulting (Canada) Inc.	182,420
Stan Baker Trucking Ltd	28,900
Strong Refrigeration Consultants Inc	46,892
Suez Water Technologies & Solutions	342,681
Sullivan Stone Company Ltd	65,704
Sundry Vendor	128,082
Telus Communications Inc	94,256

Telus Mobility	56,584
Terrapure Winfield	156,379
The Corporation of the Village of Salmo	78,734
Thurber Engineering Ltd.	25,685
Tip-it Waste Solutions Inc.	34,033
Trainor Mechanical Contractors Ltd	343,146
Tremlock Properties Ltd	61,398
Union of Spiritual Communities of Christ	25,000
Unitech Construction Management Ltd.	39,071
Urbansolar	28,088
Venture Mechanical Systems Ltd	58,344
Waste Management	819,496
Wesco Distribution-Canada Inc	28,730
West Arm Silviculture	144,320
West Kootenay Mechanical (2001) Ltd	452,662
Western Canada Safety Services Ltd	29,495
Western Tank And Lining Ltd	400,349
Wildfire Forestry Services Ltd.	74,800
Wood Environment & Infrastructure Solutions,	112,429
Wood Wyant Inc	65,168
WSP Canada Inc.	316,327
Yellowhead Road & Bridge	137,560
	<u>22,175,073</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
SCHEDULE OF SUPPLIERS OF PROVISION OF GOODS AND SERVICES
7 (2) (b) 2017 SCHEDULE OF PAYMENTS OF GRANTS AND CONTRIBUTIONS EXCEEDING \$25,000

Arrow & Slocan Lakes Community Services (ASLCS) - Grants	26,888
Balfour and District Business and Historic Association - Grants	28,222
Balfour Recreation Commission - Grants	57,933
Burton Community Association - Grants	76,282
Canyon Community Association - Grants	28,442
Castlegar & District Chamber of Commerce - Grants	26,250
Castlegar & District Public Library - Grants	165,722
Castlegar Friends of Parks and Trails Society (2001) - Grants	94,543
Castlegar Sculpturewalk Society - Grants	31,645
Castlegar, City of - Grants	470,000
Columbia & Western Trail Society - Grants	102,750
Community Futures - Grants	40,000
Crawford Bay & District Hall & Parks Association - Grants	26,129
Creston & District Historical & Museum Society - Grants	112,410
Creston Public Library Association - Grants	305,902
Creston Valley Regional Airport Society - Grants	131,620
Creston, Town of - Grants	325,488
Deer Park Recreation Society - Grants	52,376
Edgewood Volunteer Fire Department - Grants	42,000
Gar Creek Water Users Association - Grants	70,300
Kaslo & District Arena Association - Grants	50,800
Kaslo & District Public Library Association - Grants	88,926
Kaslo Search & Rescue - Grants	29,515
Kaslo, Village of - Grants	46,787
Kitchener Improvement District - Grants	63,525
Kitchener Valley Recreation & Fire Protection Society - Grants	40,000
Kootenay Employment Services - Grants	174,215
Lardeau Valley Community Club - Grants	60,792
Lardeau Valley Opportunity Links Society - Grants	73,589
Nakusp Public Library Association - Grants	96,000
Nakusp, Village of - Grants	445,689
Nelson Public Library - Grants	155,283
Nelson Search & Rescue - Grants	30,754
Nelson, City of - Grants	274,000
Robson Recreation Society - Grants	35,000
Royal Canadian Legion #1-020 Nakusp - Grants	30,000
Salmo Public Library Association - Grants	89,573
Salmo Valley Swimming Pool Society - Grants	46,534
Salmo Valley Youth & Community Centre - Grants	55,277
Salmo, Village of - Grants	39,463
South Kootenay Lake Community Service Society - Grants	61,225
Union of Spiritual Communities of Christ - Grants	53,603
West Creston Community Hall Society - Grants	28,000
Wynndel Irrigation District - Grants	210,000
Yahk-Kingsgate Recreation Society - Grants	48,500
	<u>4,541,952</u>

**REGIONAL DISTRICT OF CENTRAL KOOTENAY
SCHEDULE OF REMUNERATION AND EXPENSES
6 (7) (a) & (b) 2017 STATEMENT OF SEVERANCE AGREEMENTS**

2017 Severance Agreements (2 Employees)	80557.65
Equivalent Months Compensation	9

**REGIONAL DISTRICT OF CENTRAL KOOTENAY
SCHEDULE OF SUPPLIERS OF PROVISION OF GOODS AND SERVICES
7 (1) (c) 2017 RECONCILIATION TO FINANCIAL STATEMENT**

RECONCILIATION TO CONSOLIDATED FINANCIAL STATEMENTS

Total aggregate payment exceeding \$25,000 paid to suppliers (a)	\$ 22,175,073	
Total online lease payments	-	
Consolidated total of payments of \$25,000 or less paid to suppliers (b)	6,644,087	
Consolidated total of all grants and contributions exceeding \$25,000 ©	4,541,952	
Consolidated total of all grants and contributions of \$25,000 or less	<u>2,202,582</u>	\$ 35,563,694

Reconciling Items:

Payroll & Severance Agreements	\$ 12,684,798	
Directors Remuneration & Expenses	632,683	
Change in work in progress, payables and accruals	(4,767,883)	
less capital portion of lease payments	-	
HST/GST rebate re purchases	(1,161,763)	
Acquisition of tangible capital assets	(4,949,572)	
Equipment disposal	<u>(165,106)</u>	\$ 2,273,157

\$ 37,836,851

Per Consolidated Financial Statements:

Consolidated expenses	\$ 44,009,000
Amortization	(5,158,611)
Provision for Landfill closure	659,074
Debt service charges - interest and exchange	<u>(1,672,612)</u>
	<u>\$ 37,836,851</u>

Difference

\$ -

Financial Information Regulation, Schedule 1

Checklist – Statement of Financial Information (SOFI)

For the Corporation:

Corporate Name: Regional District of Central Kootenay Contact Name: Heather J Smith
 Fiscal Year End: December 31st, 2017 Phone Number: (250) 352-8181
 Date Submitted: _____ E-mail: hsmith@rdck.bc.ca

For the Ministry:

Ministry Name: _____ Reviewer: _____
 Date Received: _____ Deficiencies: Yes No
 Date Reviewed: _____ Deficiencies Addressed: Yes No
 Approved (SFO): _____ Further Action Taken: _____

Distribution: Legislative Library Ministry Retention

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
General					
1 (1) (a)	Statement of assets and liabilities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (1) (b)	Operational statement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (1) (c)	Schedule of debts	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	See Schedule of Debenture Debt
1 (1) (d)	Schedule of guarantee and indemnity agreements	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
1 (1) (e)	Schedule of employee remuneration and expenses	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	See 6 (2)(b) & (c)
1 (1) (f)	Schedule of suppliers of goods and services	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	See 7 (1)(a) & (b)
1 (3)	Statements prepared on a consolidated basis or for each fund, as appropriate	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (4) 1 (5)	Notes to the financial statements for the statements and schedules listed above	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Statement of Assets & Liabilities					
2	<ul style="list-style-type: none"> • A balance sheet prepared in accordance with GAAP or stated accounting principles / policies, and • Show changes in equity and surplus or deficit due to operations 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Operational Statement					
3 (1)	<p>Prepared in accordance with GAAP or stated accounting principles / policies and consists of:</p> <ul style="list-style-type: none"> • a Statement of Income or Statement of Revenue and Expenditures, and • a Statement of Changes in Financial Position 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3 (2) 3 (3)	<ul style="list-style-type: none"> • The Statement of Changes in Financial Position may be omitted if it provides no additional information • The omission must be explained in the notes 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3 (4)	Community colleges, school districts, and municipalities must prepare a Statement of Changes in Financial Position for the Capital Fund	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Schedule of Debts					
4 (1) (a) 4 (2)	List each long-term debt (secured by debentures, mortgages, bonds, etc.), stating the amount outstanding, the interest rate, and the maturity date	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4 (1) (b)	Identify debts covered by sinking funds or reserves and amounts in these accounts	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4 (3) 4 (4)	<ul style="list-style-type: none"> • The schedule may be omitted if addressed under section 2 or 5 and it provides no additional information • The omission must be explained in a note to the schedule 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Schedule of Guarantee and Indemnity Agreements					
5 (1)	List financial agreements that required government approval prior to being given (see Guarantees and Indemnities Regulation in FIA Guidance Package)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
5 (2)	State the entities involved, and the specific amount involved if known	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
5 (3) 5 (4)	<ul style="list-style-type: none"> • The schedule may be omitted if addressed under section 2 or 4 and it provides no additional information • The omission must be explained in a note to the schedule 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Schedule of Remuneration and Expenses (See Guidance Package for suggested format)					
6 (2) (a)	List separately, by name and position, the total remuneration and the total expenses for each elected official, member of the board of directors, and employee appointed by Cabinet	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (2) (b)	List alphabetically each employee whose total remuneration exceeds \$75,000 and the total expenses for each [excluding the persons listed under 6 (2) (a)]	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (2) (c)	Include a consolidated total for employees whose remuneration is \$75,000 or less [excluding the persons listed under 6 (2) (a)]	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (2) (d)	Reconcile or explain any difference between total remuneration in this schedule and related information in the operational statement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
6 (3)	Exclude personal information other than name, position, function or remuneration and expenses of employees	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Schedule of Remuneration and Expenses (See Guidance Package for suggested format)					
6 (6)	Report the employer portion of EI and CPP as a supplier payment to the Receiver General for Canada rather than as employee remuneration	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (7) (a) 6 (7) (b)	Include a statement of severance agreements providing: <ul style="list-style-type: none"> • the number of severance agreements under which payment commenced in the fiscal year being reported on for non-union employees, and • the range of equivalent months' compensation for them (see Guidance Package for suggested format)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (8)	Provide the reason for omitting a statement of severance agreements in a note to the schedule of remuneration and expenses	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Schedule of Suppliers of Goods or Services (See Guidance Package for suggested format)					
7 (1) (a)	List in alphabetical order all suppliers of goods and services who received aggregate payments exceeding \$25,000	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7 (1) (b)	Include a consolidated total of all payments to suppliers who received \$25,000 or less	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7 (1) (c)	Reconcile or explain any difference between the consolidated total and related figures in the operational statement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7 (2) (b)	Include a statement of payments for the purposes of grants or contributions	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Inactive Corporations					
8 (1)	The ministry reports for the corporation if the corporation is not operating to the extent required to produce a SOFI	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
8 (2) (a)	The ministry's report contains the statements and schedules required under section 1 (1), to the extent possible	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
8 (2) (b)	The ministry's report contains a statement of the operational status of the corporation (see Guidance Package regarding what to include)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Approval of Financial Information					
9 (1)	Corporations other than municipalities – the SOFI is signed as approved by the board of directors or the governing body (see Guidance Package for example)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
9 (2)	Municipalities – the SOFI is approved by its council and by the officer assigned responsibility for financial administration (see Guidance Package for example)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9 (3)	A management report is included, signed by the head and chief financial officer, or by the municipal officer assigned responsibility for financial administration (see examples in annual report at http://www.gov.bc.ca/cas/popt/)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9 (4)	The management report explains the roles and responsibilities of the board of directors or governing body, audit committee, management, and the auditors	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9 (5)	Signature approvals required in section 9 are for each of the statements and schedules of financial information, not just the financial statements	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

