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Consolidated Financial Statements of

REGIONAL DISTRICT OF CENTRAL KOOTENAY

December 31, 2019



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REGIONAL DISTRICT OF CENTRAL KOOTENAY
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December 31, 2019

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INDEPENDENT AUDITOR'S REPORT

**To The Board of Directors of the
Regional District of Central Kootenay**

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Opinion

We have audited the consolidated financial statements of the Regional District of Central Kootenay, which comprise the consolidated statement of financial position as at December 31, 2019, and the consolidated statements of operations, changes in net debt and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Regional District of Central Kootenay at December 31, 2019, and its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the District in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Restated Comparative Information

We draw attention to Note 20 to the consolidated financial statements, which explains that certain comparative information presented for the year ended December 31, 2018 has been restated. Our opinion is not modified in respect of this matter.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The supplementary information is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such supplementary information has not been subjected to the auditing procedures applied in the audit of the consolidated financial statements and, accordingly, we express no opinion on thereon.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

INDEPENDENT AUDITOR'S REPORT (continued)

In preparing the consolidated financial statements, management is responsible for assessing the District's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the District or to cease operations, or has no realistic alternative to do so.

Those charged with governance are responsible for overseeing the District's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

INDEPENDENT AUDITOR'S REPORT (continued)

- Conclude on the appropriateness of managements's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the District to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Grant Thornton LLP

Chartered Professional Accountants

April 16, 2020

Nelson, B.C.

REGIONAL DISTRICT OF CENTRAL KOOTENAY
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at December 31, 2019

	2019	2018
		(restated - note 20)
FINANCIAL ASSETS		
Cash and temporary investments (note 2)	\$ 38,149,153	\$ 32,501,586
Accounts receivable	3,445,759	4,421,932
Due from member municipalities (note 4)	18,333,224	17,193,656
Due from member municipalities-accrued interest	225,656	216,415
	<u>60,153,792</u>	<u>54,333,589</u>
LIABILITIES		
Accounts Payable and accrued liabilities	6,106,243	4,888,015
Loans payable	355,027	2,552,992
Accrued interest payable - M.F.A.	521,595	479,485
Landfill closure and post closure costs accruals (note 5)	3,774,348	3,821,916
HB Mines- contaminated site liability (note 18)	6,616,306	6,616,306
Nelson transfer station-contaminated site liability (note 19)	740,000	400,000
Debenture Debt MFA (note 6)	55,373,088	50,176,891
Equipment financing loans (note 7)	288,256	425,938
Deferred revenue (note 8)	1,610,282	2,354,713
	<u>75,385,145</u>	<u>71,716,256</u>
NET DEBT (Exhibit "3")	<u>(15,231,353)</u>	<u>(17,382,667)</u>
NON-FINANCIAL ASSETS		
Works-in-progress (note 9)	4,457,325	10,560,158
Tangible capital assets (note 10)	115,507,375	105,131,910
Inventory of supplies	53,617	114,947
Prepaid expenses	490,698	527,789
	<u>120,509,015</u>	<u>116,334,804</u>
ACCUMULATED SURPLUS (note 11)	<u>\$ 105,277,662</u>	<u>\$ 98,952,137</u>

COMMITMENTS (note 16)
CONTINGENT LIABILITIES (note 22)
SUBSEQUENT EVENT (note 23)

 Chief Financial Officer

REGIONAL DISTRICT OF CENTRAL KOOTENAY

CONSOLIDATED STATEMENT OF OPERATIONS

For the year ended December 31, 2019

	Budget 2019	Actual 2019	Actual 2018 <small>(restated - note 20)</small>
REVENUE			
Tax Levy	\$ 30,307,986	\$ 30,304,297	\$ 27,950,614
User Fees	9,001,230	8,801,635	9,412,699
Grants and donations	11,478,399	11,006,744	6,303,345
Gas Tax grant-Community Works	-	2,752,451	1,396,608
Committed funding - Columbia Basin Trust	-	1,465,753	1,467,816
Donated Land		355,000	-
Interest earnings	7,400	104,597	55,413
Interest earnings - Capital funds	-	624,905	573,358
Interest earnings - Reserve funds	-	516,628	359,064
Rental revenue	1,018,247	1,099,036	787,946
Permit fees	625,000	838,999	726,794
Cost recoveries and contract revenue	1,894,200	2,916,996	2,756,644
Sale of materials	173,738	145,875	67,119
Refund of surplus- MFA debt retirement	-	15,579	12,784
Gain on disposal of equipment	-	37,867	13,261
	54,506,200	60,986,362	51,883,465
EXPENSES (note 21)			
Legislative - directors expenses	989,844	974,893	807,781
Administration services	1,919,488	1,640,628	2,096,601
Wages and employees benefits	19,994,445	19,193,061	17,207,498
Provision for Landfill closure and post closure costs	387,940	(47,569)	514,917
Provision for Contaminated site costs	-	340,000	-
Utilities	1,421,773	1,314,828	1,368,815
General - operations and maintenance	2,403,465	2,001,025	1,968,068
Vehicles - operations and maintenance	510,807	523,016	482,954
Equipment - operation and maintenance	750,697	460,229	701,507
Grants	4,999,177	2,343,999	1,461,292
Financial services grant	-	3,296,430	3,278,453
Committed funding - Columbia Basin Trust	-	1,409,971	1,456,203
Gas Tax grant-Community Works	-	572,995	937,586
Services contracted out	11,553,551	11,609,179	9,943,761
Debt services charges - interest	1,597,148	1,622,118	1,656,553
Loss on impairment of tangible capital assets	-	1,567,920	-
Amortization	-	5,838,114	5,344,640
	46,528,335	54,660,837	49,226,629
ANNUAL SURPLUS (note 17)	7,977,865	6,325,525	2,656,836
ACCUMULATED SURPLUS, BEGINNING OF YEAR, PREVIOUSLY REPORTED		105,968,443	103,311,607
PRIOR PERIOD ADJUSTMENT (note 20)		(7,016,306)	(7,016,306)
ACCUMULATED SURPLUS, BEGINNING OF YEAR, AS RESTATED		98,952,137	96,295,301
ACCUMULATED SURPLUS, END OF YEAR, AS RESTATED		\$ 105,277,662	\$ 98,952,137


 Chief Financial Officer

REGIONAL DISTRICT OF CENTRAL KOOTENAY

CONSOLIDATED STATEMENT OF CHANGES IN NET DEBT

For the year ended December 31, 2019

	Actual 2019	Actual 2018 <small>(restated - note 20)</small>
ANNUAL SURPLUS	<u>\$ 6,325,525</u>	<u>\$ 2,656,836</u>
Acquisition of tangible capital assets including Works-in-progress	(11,702,058)	(11,392,998)
Amortization of tangible capital assets including leases	5,838,114	5,344,640
Loss on impairment of tangible capital assets	1,567,920	-
Proceeds from sale of tangible capital assets	61,260	32,072
Gain on disposal of tangible capital assets	<u>(37,867)</u>	<u>(13,261)</u>
	<u>(4,272,631)</u>	<u>(6,029,547)</u>
Decrease in supplies inventories	61,330	28,739
Decrease (increase) in prepaid expense	<u>37,091</u>	<u>(166,142)</u>
	<u>98,421</u>	<u>(137,403)</u>
CHANGE IN NET DEBT	2,151,314	(3,510,114)
NET DEBT AT BEGINNING OF YEAR	<u>(17,382,667)</u>	<u>(13,872,554)</u>
NET DEBT AT END OF YEAR	<u>\$ (15,231,353)</u>	<u>\$ (17,382,667)</u>



Chief Financial Officer

REGIONAL DISTRICT OF CENTRAL KOOTENAY

CONSOLIDATED STATEMENT OF CASH FLOWS

For the year ended December 31, 2019

	2019	2018
OPERATING ACTIVITIES		
Annual surplus	\$ 6,325,525	\$ 2,656,836
Non-cash items		
Amortization	5,838,114	5,344,640
Gain on disposal of tangible capital assets	(37,867)	(13,261)
Loss on impairment of tangible capital assets	1,567,920	-
Capital donation of land	(355,000)	-
Actuarial adjustments MFA debt	(624,905)	(573,358)
Changes in prepaid expenses	37,091	(166,142)
Changes in inventory of supplies	61,330	28,739
	<u>6,486,683</u>	<u>4,620,618</u>
Changes to financial assets		
Accounts receivable	976,173	2,082,799
Other receivables	(9,241)	30,573
	<u>966,932</u>	<u>2,113,372</u>
Changes to financial liabilities		
Accounts payable and accrued liabilities	1,218,228	(300,809)
Landfill closure & post closure costs accruals	(47,568)	514,917
Nelson transfer station closure accrual	340,000	-
Accrued interest	42,110	(60,374)
Deferred revenue	(744,431)	763,653
	<u>808,339</u>	<u>917,387</u>
Cash Provided By Operating Activities	<u>14,587,479</u>	<u>10,308,213</u>
CAPITAL TRANSACTIONS		
Acquisition of tangible capital assets including Works-in-progress	(11,347,058)	(11,392,998)
Proceeds from sale of tangible capital assets	61,260	32,072
Cash applied to capital transactions	<u>(11,285,798)</u>	<u>(11,360,926)</u>
FINANCING ACTIVITIES		
Operating fund borrowing	3,933,000	-
Temporary borrowing	-	2,311,171
Equipment financing borrowing	-	258,255
Repayment of principal on temporary borrowing	(127,258)	(78,861)
Repayment of principal on equipment financing loans	(137,682)	(172,678)
Repayment of long-term debt	(1,322,174)	(1,345,389)
Cash Provided By Financing Activities	<u>2,345,886</u>	<u>972,498</u>
INCREASE (DECREASE) IN CASH	5,647,567	(80,215)
CASH, BEGINNING OF YEAR	32,501,586	32,581,801
CASH, END OF YEAR	\$ 38,149,153	\$ 32,501,586



Chief Financial Officer

REGIONAL DISTRICT OF CENTRAL KOOTENAY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

As at December 31, 2019

1. SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The consolidated financial statements reflect all revenues, expenditures, assets and liabilities of the Regional District of Central Kootenay. It is the District's policy to follow accounting principles generally accepted for British Columbia Regional Districts and apply such principles consistently. The statements have been prepared in accordance with Canadian public sector accounting standards, as established by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada.

The focus of the PSAB statements is on the financial position of the District and the changes thereto. The Statement of Financial Position includes all the assets and liabilities of the District. This provides information about the District's overall future revenue requirements and its ability to finance activities and meet its obligations.

These consolidated statements include accounts of all the funds of the Regional District of Central Kootenay. Inter-fund transactions and balances have been eliminated. Revenues are accounted for in the period in which the transactions or events occurred that gave rise to the revenues. Expenditures are accounted for in the period the goods and services are acquired and a liability is incurred or transfers are due.

Investments

Investment deposits are recorded at cost.

Tangible Capital Assets

Tangible capital assets, comprised of capital assets and capital works in progress, are recorded at cost less accumulated amortization and are classified according to their functional use. Amortization is recorded on a straight line basis over the estimated useful life of the asset with one half of the amortization taken in the year the asset is put into service. Donated tangible assets are reported at fair value at the time of donation. Estimated useful lives are as follows:

Building and building components	20 to 40 years
Engineering structures (including land improvements)	5 to 60 years
Paving	15 to 40 years
Operating and office equipment	5 to 20 years
Leasehold improvements	term of the lease

Deferred Revenue

Funds received for specific purposes which are externally restricted by legislation, regulation or agreement and are not available for general municipal purposes are accounted for as deferred revenue on the statement of financial position. The revenue is recognized in the statement of operations in the year in which it is used for the specified purpose.

Use of Estimates

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Significant areas requiring estimates include the useful life of tangible capital assets for amortization and the provision for any contingencies. Actual results could differ from management's best estimates as additional information becomes available in the future.

REGIONAL DISTRICT OF CENTRAL KOOTENAY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

As at December 31, 2019

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue Recognition

Taxes are recognized as revenue in the year they are levied.
 Charges for water usage are recorded as user fees in the year they are charged.
 Conditional grant revenue is recognized to the extent the imposed conditions are met. Unconditional grant revenue is recognized when monies are received.
 Grants for the acquisition of tangible capital assets are recognized in the period the expenditure is made.
 Sales of services and other revenue is recognized on an accrual basis. Building Permit revenue is recorded when cash is received.

Inventories

Inventories held for consumption are recorded at the lower of cost or net realizable value.

Government Transfers

Government transfers are recognized as revenue in the period that the transfer is authorized, eligibility criteria, if any, have been met, and a reasonable estimate of the amount to be received can be made.

2. CASH AND TEMPORARY INVESTMENTS

	<u>2019</u>	<u>2018</u>
Reserve funds and temporary investments (note 13)	\$ 26,688,762	\$ 26,299,839
Deferred funds (note 8)	1,610,282	2,354,713
MFA debt proceeds internally restricted for HB Mines remediation	3,893,670	-
Unrestricted cash and temporary investments	5,956,439	3,847,034
	<u>\$ 38,149,153</u>	<u>\$ 32,501,586</u>

3. CREDIT FACILITY

The Regional District has a credit facility agreement with a financial institution which provides for a total commitment of \$5,000,000. At December 31, 2019, the Regional District had drawn an amount of \$Nil (2017- \$Nil) on this agreement.

4. DUE FROM MEMBER MUNICIPALITIES

The Regional District of Central Kootenay borrows funds from the Municipal Finance Authority on behalf of its member municipalities. The amounts due from the municipalities is their portion of the debenture debt outstanding.

REGIONAL DISTRICT OF CENTRAL KOOTENAY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

As at December 31, 2019

5. CLOSURE PLANS - LANDFILLS

The Regional District of Central Kootenay has had engineers prepare design and operation plans for the active District landfills. These plans include detailed sequencing of landfill closure phases and costs associated with each phase. The net present value of the landfill closure and post closure monitoring costs for the next several years is as follows:

	<u>East Waste</u>	<u>Central Waste</u>	<u>West Waste</u>
Cumulative Capacity Used to Date (m3)	189,769	240,509	866,544
Total Capacity of the Site	907,000	1,045,000	2,572,000
Annual post-closure costs			
Years 1-10	\$ 36,500	\$ 42,500	\$ 58,000
Years 11-25	\$ 23,500	\$ 25,500	\$ 38,000
Post-closure care period in years	25	25	25
Projected year Site Closure	2062	2078	2059
Projected PV Cost of Site Closure and Post Closure	\$ 6,559,000	\$ 2,928,000	\$ 7,504,000
Discount rate used for present value calculations	2%	2%	2%
Inflation rate used for present value calculations	2%	2%	2%
Landfill liability at December 31, 2019			
Landfill liability and cost accruals		2019	2018
Total Landfill Liability		\$ 3,789,246	\$ 3,910,915
Closure costs expended during the year		(14,898)	(88,999)
Net Total Landfill Liability		\$ 3,774,348	\$ 3,821,916
Landfill Liability Open Sites		3,058,033	3,097,194
Landfill Liability Closed Sites		716,315	724,722
		\$ 3,774,348	\$ 3,821,916

As of January 2017, the Central landfill is closed and the recorded liability represents only post-closure costs.

REGIONAL DISTRICT OF CENTRAL KOOTENAY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

As at December 31, 2019

8. DEFERRED REVENUE

	Beginning Balance	Additions	Reductions	Ending Balance
Recreation Centres	447,411	631,944	447,411	631,944
Columbia Basin Trust	211,804	1,504,738	1,484,279	232,263
LIDAR Mapping-CBT	120,000	-	120,000	-
Edgewood Water-BC Hydro	1,209,599	-	1,209,599	-
Rural dividend-Province of BC	205,039	491,324	203,527	492,836
Other	160,860	253,239	160,860	253,239
	<u>\$ 2,354,713</u>	<u>\$ 2,881,245</u>	<u>\$ 3,625,676</u>	<u>\$ 1,610,282</u>

a. Recreation Centres Deferred Revenue

The District has a current balance of \$631,944 of funds received in advance of programming from recreational centre users. These funds are recognized in revenue in the future period when the related program has been provided.

b. Columbia Basin Trust-Community Initiatives Affected Areas Program

The District received \$1,503,473 (2018- \$1,547,485) in Grant funding and funds returned from completed projects. Interest of \$1,265 (2018 - \$1,420) was received in the current year. During the year a total of \$1,484,279 (2018 - \$1,530,509) was expended.

c. Columbia Basin Trust - LIDAR Mapping

In 2018 The District received \$120,000 from Columbia Basin Trust for LIDAR mapping. As at December 31, 2019 these funds have been expended.

d. BC Hydro-Edgewood Water System Upgrade & Improvements

In 2018 The District received \$1,500,000 from BC Hydro and Power Authority for the Edgewood Water System Upgrade and improvements. As at December 31, 2019 these funds have been expended.

e. Province of BC-Rural dividend

In 2019, The District received \$491,324 (2018- \$292,100) from the Province of BC for Economic Development for various services. As at December 31, 2019 \$290,588 (2018- \$87,061) of these funds have been expended.

f. Other Deferred Revenue

The District has received \$253,239 in various deposits. These funds are recognized in revenue in the future period when the related program has been provided.

9. WORKS-IN-PROGRESS

The Creston Skatepark and park upgrade (\$3,778,170) and the Ootischenia pumper truck not available for use (\$161,626) represent 90% of the Work-in-progress at December 31, 2019.

REGIONAL DISTRICT OF CENTRAL KOOTENAY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

As at December 31, 2019

10. TANGIBLE CAPITAL ASSETS

	2019	2018
TANGIBLE CAPITAL ASSETS		
General Capital Fund		
Land	\$ 13,550,316	\$ 13,325,098
Building and building components	76,011,584	75,125,155
Leasehold improvements	337,009	337,009
Engineering structures (including land improvements)	14,820,051	14,169,676
Paving	1,657,897	1,490,261
Operating and office equipment	<u>26,066,082</u>	<u>24,220,272</u>
	132,442,939	128,667,471
Accumulated amortization	<u>(53,906,539)</u>	<u>(50,099,081)</u>
Net General Capital Fund Tangible Capital Assets	<u>78,536,400</u>	<u>78,568,390</u>
Water Utility Capital Fund		
Land	1,419,709	1,419,709
Building and building components	4,345,952	4,345,952
Engineering structures (including land improvements)	40,699,932	29,212,735
Paving	688,871	688,871
Operating and office equipment	<u>1,122,329</u>	<u>1,079,483</u>
	48,276,793	36,746,750
Accumulated amortization	<u>(11,854,466)</u>	<u>(10,648,227)</u>
Net Water Utility Capital Fund Tangible Capital Assets	<u>36,422,327</u>	<u>26,098,523</u>
Transit Utility Capital Fund		
Bus Shelters	723,288	607,469
Accumulated amortization	<u>(174,640)</u>	<u>(142,474)</u>
Net Transit Utility Capital Fund Tangible Capital Assets	<u>548,648</u>	<u>464,995</u>
TOTAL NET TANGIBLE CAPITAL ASSETS	<u>\$ 115,507,375</u>	<u>\$ 105,131,910</u>

11. ACCUMULATED SURPLUS

	2019	2018
Unrestricted	\$ (7,625,653)	\$ (7,077,605)
Restricted reserve funds (note 13)	26,688,762	26,299,839
Equity in tangible capital assets (note 14)	<u>86,214,553</u>	<u>79,729,903</u>
	<u>\$ 105,277,662</u>	<u>\$ 98,952,137</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

As at December 31, 2019

12. DEBT RESERVE FUNDS - MUNICIPAL FINANCE AUTHORITY

The District and its member municipalities issues its debt instruments through the Municipal Finance Authority. As a condition of these borrowings a portion of the debenture borrowings is withheld by the Municipal Finance Authority as a debt reserve fund. The District also executes demand notes in connection with each debenture whereby the District may be required to loan certain amounts to the Municipal Finance Authority. These demand notes are contingent in nature. Upon maturity of a debt issue, the unused portion of the Debt Reserve Fund established for that issue will be discharged to the Regional District or the Municipality. The proceeds from these discharges will be credited to income in the year they are received. These amounts are not included in the Regional District's financial statements. The details of the cash deposits and demand note requirements at year end are as follows:

	Cash deposits	Demand Note Requirement	2019 Total	2018 Total
Balance, beginning of year	\$ 1,095,107	\$ 2,239,404	\$ 3,334,511	\$ 3,471,695
Add: Interest earnings	27,021	-	27,021	24,313
New issues	90,700	147,681	238,381	9,710
Deduct: Payouts on debt retirement	(14,827)	(49,507)	(64,334)	(171,207)
	<u>\$ 1,198,001</u>	<u>\$ 2,337,578</u>	<u>\$ 3,535,579</u>	<u>\$ 3,334,511</u>
Balance, end of year	<u>\$ 1,198,001</u>	<u>\$ 2,337,578</u>	<u>\$ 3,535,579</u>	<u>\$ 3,334,511</u>
Member municipalities portion	494,768	1,083,479	1,578,247	1,484,323
Regional District's portion	703,233	1,254,099	1,957,332	1,850,188
	<u>\$ 1,198,001</u>	<u>\$ 2,337,578</u>	<u>\$ 3,535,579</u>	<u>\$ 3,334,511</u>

13. RESTRICTED RESERVE FUNDS

The District has several reserve funds held for specific purposes. The changes in these funds were as follows:

	2019	2018
Fund Balance, at beginning of year	\$ 26,299,839	\$ 26,437,245
Add: Interest earnings	516,628	359,064
Contributions to reserves	5,295,290	4,298,268
Transfers out of reserves	(5,422,995)	(4,794,738)
Fund Balance, end of year (statement C)	<u>\$ 26,688,762</u>	<u>\$ 26,299,839</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

As at December 31, 2019

14. EQUITY IN TANGIBLE CAPITAL ASSETS

The consolidated equity in tangible capital assets represents total tangible assets less the long term debt issued to acquire the assets. The balance is comprised of the following:

	2019	2018
Investment in capital assets is calculated as follows:		
Tangible capital assets	\$ 115,507,375	\$ 105,131,910
Work in progress	4,457,325	10,560,158
Deduct: Amounts financed by		
-loans and debenture debt (net)	(33,106,864)	(32,983,235)
-equipment financing loans	(288,256)	(425,938)
-temporary borrowing	(355,027)	(2,552,992)
	\$ 86,214,553	\$ 79,729,903
Fund Balance, end of year (Exhibit 1)		

15. MUNICIPAL PENSION PLAN

The Regional District of Central Kootenay and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trustee pension plan. The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2018, the plan has about 205,000 active members and approximately 101,000 retired members. Active members include approximately 40,000 contributors from local governments.

Every three years an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The Regional District of Central Kootenay paid \$882,632 (2018-\$803,038) for employer contributions to the plan in fiscal year 2019.

The next valuation will be as at December 31, 2021, with results available in 2022

Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate with the result that there is no consistent and reliable basis for allocating the obligation, assets, and cost to the individual employers participating in the plan.

REGIONAL DISTRICT OF CENTRAL KOOTENAY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

As at December 31, 2019

16. COMMITMENTS

The District has commitments for specific expenditures in various functions. These commitments will be met through taxation for those functions in the year of the actual expenditures.

17. BUDGET RECONCILIATION

The budgeted figures are based on the adopted Five-Year Financial Plan for the year 2019 approved under bylaw 2671 on March 21, 2019.

The Financial Plan Bylaw anticipated use of surpluses accumulated in previous years to balance against current year expenditures in excess of current year revenues.

Financial Plan Bylaw surplus for the year	\$ 449,672
Add:	
Capital expenditures	13,466,554
Debt principal repayments	1,649,876
Equipment financing principal repayments	234,497
Transfers to reserves and own funds	10,491,395
Deficit included in accumulated surplus	2,591,805
	<u>28,434,127</u>
Deduct	
Borrowing	4,167,688
Proceeds from Asset Disposal	40,000
Transfers from reserves and own funds	16,698,246
	<u>20,905,934</u>
Budget surplus reported in the financial statements	<u>\$ 7,977,865</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

As at December 31, 2019

18. LIABILITY FOR CONTAMINATED SITE-HB MINES

The District, as the current property owner, has responsibility for the remediation of a contaminated site (HB mine tailings dam) in accordance with the BC Environmental Management Act. The property is a contaminated site on the provincial contaminated site registry. Contaminated sites are a result of contamination being introduced to air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds the maximum acceptable concentrations under an environmental standard. The accrual as at December 31, 2019 represents managements best estimate at the financial statement date and has been quantified by a environmental consultant. The District plans to commence the project in 2020. The accrual at December 31, 2018 was based on managements best estimate of the costs at that time, prior to a report issued in 2019 by a environmental consultant to quantify the liability.

Remediation and post-remediation monitoring period in years	100	
Projected year of final post remediation monitoring costs	2120	
Discount rate	1.5-2%	
Total undiscounted remediation and post-remediation costs	7,163,000	
	2019	(restated - note 20) 2018
Remediation liability	\$ 3,822,056	\$ 3,822,056
Post remediation liability	2,794,250	2,794,250
Total Contaminated Site Liability	<u>6,616,306</u>	<u>6,616,306</u>

19. LIABILITY FOR NELSON TRANSFER STATION CLOSURE

The District is responsible for the closure of the Nelson transfer station to industrial land standards in accordance with the landfill legislation with the Ministry of Environment. The property is a contaminated site on the provincial contaminated site registry. The accrual as at December 31, 2019 represents managements best estimate at the financial statement date. The amount has been estimated by a environmental scientist. A more detailed analysis of costs will be performed in 2020. The District plans to commence the project in 2021.

	2019	(restated - note 20) 2018
Total remediation liability	<u>\$ 740,000</u>	<u>\$ 400,000</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

As at December 31, 2019

20. PRIOR PERIOD ADJUSTMENTS

The District has restated its financial statements to comply with the provisions of Section 3260 of the Public Sector Accounting Board Handbook which requires governments to record liabilities for contaminated sites in their financial statements. The adjustments had no impact on the December 31, 2018 annual surplus as the adjustments were made to the accumulated surplus at the beginning of the December 31, 2018 year. These adjustments are as follows:

Adjustments to 2018 Accumulated Surplus Beginning of Year

Accumulated surplus, as previously reported	\$ 103,311,607
Less: Liability for HB Mines contaminated site	(6,616,306)
Liability for Nelson Transfer Station contaminated site	(400,000)
Accumulated surplus, as restated	<u>\$ 96,295,301</u>

Adjustments to 2018 Accumulated Surplus, End of Year

Accumulated surplus, as previously reported	\$ 105,968,443
Less: Liability for HB Mines contaminated site	(6,616,306)
Liability for Nelson Transfer Station contaminated site	(400,000)
Accumulated surplus, as restated	<u>\$ 98,952,137</u>

Adjustments to 2018 Liabilities

Liabilities, as previously reported	\$ 64,699,950
Add: Liability for HB Mines contaminated site	6,616,306
Liability for Nelson Transfer Station contaminated site	400,000
Liabilities, as restated	<u>\$ 71,716,256</u>

Adjustments to 2018 Net Debt

Net Debt, as previously reported	\$ 10,366,361
Add: Liability for HB Mines contaminated site	6,616,306
Liability for Nelson Transfer Station contaminated site	400,000
Net Debt, as restated	<u>\$ 17,382,667</u>

21. EXPENSES BY FUNCTION

	2019	2018
General government	10,402,421	7,716,946
Planning and development	3,663,101	2,985,224
Protective services	6,462,830	7,090,399
Parks and recreation	15,830,876	15,097,504
Transit operations	1,891,820	1,854,259
Water utility operations	3,260,442	2,865,256
Refuse services	8,859,539	6,614,114
Grants	4,289,808	5,002,927
	<u>54,660,837</u>	<u>49,226,629</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

As at December 31, 2019

22. CONTINGENT LIABILITIES

The Regional District of Central Kootenay is currently engaged in certain legal actions initiated by outside parties, the outcome of which are not determinable at this time. Accordingly, no provision has been made in the accounts for any loss which may arise from these actions.

The amount of loss, if any, arising from these contingent liabilities will be recorded in the accounts in the period in which the loss is realized.

23. SUBSEQUENT EVENT

In March 2020, the COVID-19 outbreak caused governments worldwide to enact emergency measures to combat the spread of the virus. These measures, which include the implementation of facility closures, travel restrictions, self-isolation periods, and social and physical distancing, will have a significant impact on the local and global economy. At this time it is not possible to reliably estimate the length and severity of the COVID-19 outbreak and how it may impact the Regional District's financial results for 2020.

24. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with the current year's presentation.

Exhibit "g"
REGIONAL DISTRICT OF CENTRAL KOOTENAY
Consolidated Tangible Capital Asset Schedule
For the Year Ended December 31, 2019

	General Capital Fund				Water Utility Capital Fund				Transit Utility Capital Fund		Work in Progress		
	Land	Building & building components	Leasehold improvements	Engineering structures (include land improvements)	Operating & office equipment (include computer software)	Land	Building & building components	Engineering structures (include land improvements)	Paving	Operating & office equipment	Bus Shelters	2019 Total	2018 Total
COST													
Opening Balance	13,325,098	75,125,155	337,009	14,169,676	1,490,261	24,220,272	1,419,709	4,345,952	29,212,735	668,871	1,079,483	10,560,158	176,581,848
Add: Additions	1,065,413	926,153	-	1,713,793	167,636	2,264,327	-	-	11,487,197	-	42,846	(6,102,833)	11,702,061
Transfers													
Adjustments													
Write off fully amortized	(840,195)	(39,724)		(1,063,418)	(418,517)								
Less: Disposals	13,550,316	76,011,584	337,009	14,820,051	1,657,897	26,066,082	1,419,709	4,345,952	40,699,932	668,871	1,122,329	4,457,325	185,900,345
Closing Balance												(2,383,564)	(69,447)
ACCUMULATED AMORTIZATION													
Opening Balance	-	29,993,913	84,252	5,445,218	332,188	14,249,510	-	2,899,972	7,274,875	129,163	344,217	-	60,899,782
Add: Amortization	-	2,656,705	168,504	491,260	40,288	1,241,870	-	215,213	921,758	17,222	52,046	5,838,114	5,344,640
Transfers													
Adjustments													
Write off fully amortized													
Less: Acc. Amort on Disposals	(38,725)			(336,691)		(415,752)						(792,251)	(20,636)
Closing Balance	-	32,611,892	252,756	5,599,787	372,476	15,069,628	-	3,115,185	8,196,633	146,385	396,263	65,935,645	60,899,782
Net Book Value, year ended													
December 31, 2019	13,550,316	43,399,892	84,253	9,220,264	1,265,421	10,996,454	1,419,709	1,230,767	32,503,299	542,486	726,066	4,457,325	115,692,068
Tangible Capital Assets													
Work in Progress												115,507,375	105,131,910
												4,457,325	10,560,158
												119,964,700	115,692,068
Net Book Value, Year ended													
December 31, 2018	13,325,098	45,131,242	252,757	8,724,458	1,158,073	9,976,762	1,419,709	1,445,980	21,937,960	559,708	735,266	10,560,158	115,692,068

REGIONAL DISTRICT OF CENTRAL KOOTENAY
 SUPPLEMENTARY INFORMATION-UNAUDITED
 STATEMENT OF FINANCIAL POSITION
 CAPITAL FUNDS
 AS AT DECEMBER 31, 2019

	2019	2018
<u>NON FINANCIAL ASSETS</u>		
WORKS IN PROGRESS	<u>4,457,325</u>	<u>10,560,158</u>
TANGIBLE CAPITAL ASSETS, at cost		
Land	14,970,024	14,744,806
Buildings	80,694,544	79,808,116
Bus shelters	723,288	607,469
Engineering structures	55,519,983	43,382,411
Paving	2,346,768	2,179,132
Operating equipment	27,188,411	25,299,755
Accumulated amortization	<u>(65,935,643)</u>	<u>(60,889,779)</u>
	<u>115,507,375</u>	<u>105,131,910</u>
TOTAL NON FINANCIAL ASSETS	<u>119,964,700</u>	<u>115,692,068</u>
<u>FINANCIAL ASSETS</u>		
DUE FROM OTHER MUNICIPALITIES (re MFA debt)		
Due from Village of Nakusp	1,269,378	1,342,996
Due from City of Nelson	9,973,425	11,294,633
Due from Village of Salmo	776,523	808,840
Due from Village of Kaslo	34,881	51,322
Due from City of Castlegar	3,984,180	945,340
Due from Village of New Denver	302,225	329,317
Due from Town of Creston	2,356,991	2,745,470
	<u>18,697,603</u>	<u>17,517,918</u>
Deduct: Actuarial accrual	<u>(364,379)</u>	<u>(324,262)</u>
	<u>18,333,224</u>	<u>17,193,656</u>
TOTAL ASSETS (BOTH NON FINANCIAL AND FINANCIAL)	<u>138,297,924</u>	<u>132,885,724</u>
<u>FINANCIAL LIABILITIES</u>		
TEMPORARY BORROWING	<u>355,027</u>	<u>2,552,992</u>
DEBENTURES OUTSTANDING		
Municipal Finance Authority (Schedule "1")	52,038,639	50,718,302
Deduct: Accrued Actuarials	<u>(598,551)</u>	<u>(541,411)</u>
	<u>51,440,088</u>	<u>50,176,891</u>
EQUIPMENT FINANCING LOANS OUTSTANDING	288,256	425,938
TOTAL FINANCIAL LIABILITIES	<u>52,083,371</u>	<u>53,155,821</u>
<u>EQUITY IN TANGIBLE CAPITAL ASSETS</u>	<u>\$ 86,214,553</u>	<u>\$ 79,729,903</u>

 Chief Financial Officer

REGIONAL DISTRICT OF CENTRAL KOOTENAY
SUPPLEMENTARY INFORMATION-UNAUDITED

STATEMENT OF EQUITY IN TANGIBLE CAPITAL ASSETS
CAPITAL FUNDS
AS AT DECEMBER 31, 2019

	2019	2018
BALANCE, BEGINNING OF YEAR	<u>\$ 79,729,903</u>	<u>\$ 74,099,496</u>
ADD:		
Capital expenditures in the year including works-in-progress	11,702,058	11,392,998
Contributions from operating funds for MFA debt reduction	1,322,174	1,345,389
Contributions from operating funds for equipment financing payments	137,682	172,678
Contributions from operating funds for temporary borrowing principal payment	127,258	78,861
Accrued actuarial increase	17,024	17,395
Actuarial increase - Sinking Funds	607,881	555,963
	<u>13,914,077</u>	<u>13,563,284</u>
	<u>93,643,980</u>	<u>87,662,780</u>
DEDUCT:		
Amortization	(5,838,114)	(5,344,640)
Net book value of impaired tangible capital assets	(1,567,920)	-
Net book value of sold and scrapped tangible capital assets	(23,393)	(18,811)
Proceeds from temporary borrowing	-	(2,311,171)
Proceeds from equipment financing agreement with M.F.A.	-	(258,255)
	<u>(7,429,427)</u>	<u>(7,932,877)</u>
BALANCE, END OF YEAR (Statement "A")	<u>\$ 86,214,553</u>	<u>\$ 79,729,903</u>

 Chief Financial Officer

REGIONAL DISTRICT OF CENTRAL KOOTENAY
SUPPLEMENTARY INFORMATION-UNAUDITED

BALANCE SHEET
RESERVE FUNDS
AS AT DECEMBER 31, 2019

	RESERVE FUNDS				LIABILITIES				Balance at Dec 31 2019
	Short Term Investments	Due from (to) Operations	Total Assets	Balance at Dec 31 2018	2019 Contributions	2019 Earnings	2019 Expenditures		
RSRV Climate Action - Service 100	437	-	437	429	-	-	8	-	437
Office Equipment Reserve - Service 100	2,130	-	2,130	2,089	-	-	41	-	2,130
Administrative Office Capital	-	-	-	-	-	-	-	-	-
Projects and Equipment - Service 100	81,559	7,276	88,835	79,913	7,276	-	1,645	-	88,835
Vehicle Replacement - Service 100	214,868	(53,073)	161,795	211,231	87,433	-	3,637	140,506	161,795
Contingency, legal, project fund - Service 100	327	-	327	321	-	-	6	-	327
Records conversion Reserve - Service 100	24,466	-	24,466	23,994	-	-	472	-	24,466
Liability Insurance Reserve - Service 100	308,753	(10,461)	298,293	302,892	-	-	5,861	10,461	298,293
Property Insurance Reserve - Service 100	26,959	-	26,959	26,438	-	-	521	-	26,959
Vehicle Deductible Reserve - Service 100	1,405	-	1,405	1,378	-	-	27	-	1,405
Other projects - Service 100	1,060	-	1,060	1,040	-	-	20	-	1,060
Information Technology Equipment Reserve - Service 100	246	25,000	25,246	-	75,000	-	246	50,000	25,246
Election Cost Reserve - Service 101	64,567	-	64,567	63,320	-	-	1,247	-	64,567
GIS Reserve - Service 102	154	15,612	15,766	63,807	15,612	-	1,256	-	15,766
Building Rehab Reserve - Service 103	65,064	-	65,064	63,807	-	-	1,256	-	65,064
Planning & Land Use - Service 104	9,921	-	9,921	9,729	-	-	192	-	9,921
Community Sustainability Reserve - Service 105	-	-	-	-	45,786	-	-	45,786	-
Feasibility Studies Reserve - Service 106	229,052	(10,526)	218,525	224,730	-	-	4,322	10,526	218,525
Kaslo Fire Reserve - Service 280	168,814	(64,473)	102,341	164,215	56,527	-	2,599	121,000	102,341
Riondel Fire - Service 128	71,383	15,930	87,313	69,851	15,930	-	1,532	-	87,313
Wynndel Fire - Service 129	614,056	(244,778)	369,277	604,561	63,989	-	9,495	308,767	369,277
Canyon Lister Fire Reserve - Service 130	252,228	(34,789)	217,439	247,693	-	-	4,535	34,789	217,439
Creston Fire Contract - Service 131	23,627	16,051	39,678	23,016	16,051	-	611	-	39,678
Blewett Fire Contract Reserve - Service 133	12,775	(7,586)	5,189	12,601	-	-	173	7,586	5,189
North Shore Fire Reserve - Service 134	1,028	-	1,028	1,008	-	-	20	-	1,028
Blewett Fire Reserve - Service 136	493,336	(35,294)	458,042	484,150	25,001	-	9,186	60,295	458,042
Ymir Fire Reserve - Service 137	383,818	(164,033)	219,785	377,990	-	-	5,828	164,033	219,785
Tarrys Fire - Service 137	8,826	-	8,826	8,655	-	-	170	-	8,826
Pass Creek Fire - Service 137	63,861	(62,614)	1,247	63,232	-	-	629	62,614	1,247
Robson Fire Reserve - Service 138	952	-	952	934	-	-	18	-	952
New Denver Fire - Service 140	217,334	15,000	232,334	212,992	15,000	-	4,342	-	232,334
Balfour Fire Reserve - Service 141	839	(839)	-	839	39,116	-	-	39,955	-
Slocan Valley Fire - Service 142	50,286	39,116	89,402	48,937	39,116	-	1,349	-	89,402
Winlaw Fire Building & Major Equipment - Service 142	100,580	6,776	107,356	98,572	39,116	-	2,008	32,340	107,356
Slocan Fire Building & Major Equipment - Service 142	50,302	39,955	90,258	48,937	39,955	-	1,365	-	90,258
Crescent Valley Fire Building & Major Equipment - Service 142	48,450	71,456	119,906	46,824	71,456	-	1,626	-	119,906
Beasley Fire - Service 144	1,281	-	1,281	1,256	-	-	25	-	1,281
Blewett Fire - Service 144	163,175	(84,118)	79,058	160,836	-	-	2,339	84,118	79,058
	\$ 3,755,917	\$ (520,412)	\$ 3,235,505	\$ 3,688,410	\$ 652,364	\$ -	\$ 67,507	\$ 1,172,776	\$ 3,235,505

Carried Forward

REGIONAL DISTRICT OF CENTRAL KOOTENAY
SUPPLEMENTARY INFORMATION-UNAUDITED

BALANCE SHEET
RESERVE FUNDS
AS AT DECEMBER 31, 2019

	ASSETS			LIABILITIES				Balance at Dec 31 2019
	Short Term Investments	Due from (to) Operations	Total Assets	Balance at Dec 31 2018	2019 Contributions	2019 Earnings	2019 Expenditures	
Brought Forward	\$ 3,755,917	\$ (520,412)	\$ 3,235,505	\$ 3,688,410	\$ 652,364	\$ 67,507	\$ 1,172,776	3,235,505
Ootischenia Fire Reserve - Service 145	145,940	(140,000)	5,940	144,473	-	1,466	140,000	5,940
Yahk-Kingsgate fire Reserve - Service 148	204,411	(75,990)	128,421	201,197	-	3,214	75,990	128,421
Area I and J Jaws Fund - Service 149	58,230	340	58,570	57,102	340	1,128	-	58,570
Jaws of Life - Kaslo - Service 150	655	-	655	643	-	13	-	655
Emergency Planning - Creston and Areas A, B and C - Service 157	2,077	-	2,077	2,037	-	40	-	2,077
Emergency Planning - Salmo and Area G - Service 158	2,077	-	2,077	2,037	-	40	-	2,077
Emergency Planning - Nakusp and Area K - Service 159	2,077	-	2,077	2,037	-	40	-	2,077
Emergency Planning - Silvertown, Slocan, New Denver and Area H - Service 161	2,077	-	2,077	2,037	-	40	-	2,077
Emergency Planning - Kaslo and Area D - Service 162	2,077	-	2,077	2,037	-	40	-	2,077
Emergency Planning - Areas I and J - Service 163	2,077	-	2,077	2,037	-	40	-	2,077
Consolidated Emergency Services - Service A101	329	-	329	323	-	6	-	329
Riondel Drainage Reserve - Service 165	35,600	2,203	37,803	34,891	2,203	709	-	37,803
Ymir Street Light Reserve - Service 167	16,128	834	16,962	15,809	834	320	-	16,962
South Slocan Street Light Reserve - Service 168	8,835	-	8,835	8,665	-	171	-	8,835
Brilliant Street Light Reserve - Service 169	20,876	686	21,562	20,467	686	410	-	21,562
Robson Street Light Reserve - Service 170	6,520	-	6,520	6,394	-	126	-	6,520
Mosquito Control Area D Reserve - Service 184	16,487	-	16,487	16,168	-	318	-	16,487
East Waste Reserve - Service 186	1,148,119	(941,810)	206,308	1,135,041	94,989	13,078	1,036,799	206,308
Refuse East - Stabilization - Service 186	299,422	72,190	371,613	292,943	72,190	6,479	-	371,613
East Refuse Landfill Liability Reserve - Service 186	965,459	-	965,459	946,815	-	18,644	-	965,459
Central Waste Reserve - Service 187	634,515	(107,216)	527,299	623,297	-	11,218	107,216	527,299
Central Septage Reserve - Service 187	48,517	-	48,517	47,580	-	937	-	48,517
Refuse Central - Stabilization - Service 187	538,464	(393,386)	145,076	531,864	-	6,600	393,388	145,076
Refuse West - Stabilization - Service 188	504,137	159,048	663,185	492,865	159,048	11,271	-	663,185
West Waste Reserve - Service 188	2,064,422	460,945	2,525,367	2,020,104	551,531	44,317	90,586	2,525,367
West Rural Septage Reserve - Service 190	237,993	-	237,993	233,397	-	4,596	-	237,993
Creston Library - Service 193	113,672	70,000	183,672	110,801	70,000	2,871	-	183,672
Library - Area J - Service 197	2,043	-	2,043	2,003	-	39	-	2,043
Library - Area I - Service 198	1,681	-	1,681	1,649	-	32	-	1,681
Parkland Dedication Area E Reserve - Service 202	28,296	-	28,296	27,750	-	546	-	28,296
Parkland - Area G - Service 202	59,308	-	59,308	58,162	-	1,145	-	59,308
Parkland Dedication Area A Reserve - Service 205	252	-	252	247	-	5	-	252
Recreation Area, Def E & F - Service 207	14,342	-	14,342	14,065	-	277	-	14,342
Riondel Recreation Facility - Service 209	95,750	2,781	98,531	93,874	38,230	1,876	35,449	98,531
Carried Forward	\$ 11,038,780	\$ (1,409,788)	\$ 9,628,992	\$ 10,839,219	\$ 1,642,415	\$ 199,561	\$ 3,052,203	\$ 9,628,992

REGIONAL DISTRICT OF CENTRAL KOOTENAY
SUPPLEMENTARY INFORMATION-UNAUDITED

BALANCE SHEET
RESERVE FUNDS
AS AT DECEMBER 31, 2019

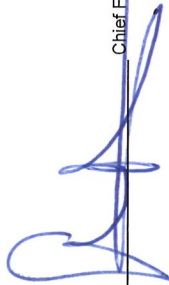
	ASSETS					LIABILITIES					Balance at Dec 31 2019
	Short Term Investments	Due from (to) Operations	Total Assets	Balance at Dec 31 2018	2019 Contributions	2019 Earnings	2019 Expenditures				
Brought Forward	\$ 11,038,780	\$ (1,409,788)	\$ 9,628,992	\$ 10,839,219	\$ 1,642,415	\$ 199,561	\$ 3,052,203			9,628,992	
North Shore Hall - Service 211	1,679	6,641	8,320	1,583	6,641	97	-			8,320	
South Slokan School House - Service 214	78,462	(4,930)	73,532	76,994	71	1,468	5,000			73,532	
Castlegar Complex - Service 222	609,699	-	609,699	597,925	-	11,774	-			609,699	
Union Employee's Unused Sick Leave - Service 222	119,262	-	119,262	116,959	-	2,303	-			119,262	
Parkland Dedication Area J Reserve - Service 222	70,823	(70,132)	691	70,132	-	691	70,132			691	
Creston Recreation Complex - Service 224	334,412	(60,000)	274,412	328,533	90,000	5,879	150,000			274,412	
Nelson & District Facility - Master Plan - Service 226	23,354	-	23,354	22,903	-	451	-			23,354	
Nelson Facility Reserve - Service 226	834,887	(260,154)	574,733	821,276	-	13,611	260,154			574,733	
Castlegar Aquatic Reserve - Service 227	1,164,930	(42,613)	1,122,316	1,142,845	-	22,085	42,613			1,122,316	
Transit Castlegar - Service 237	286,577	-	286,577	281,043	-	5,534	-			286,577	
Transit Creston - Service 234	45,166	(8,928)	36,238	44,380	-	786	8,928			36,238	
Transit Slokan Valley - Service 238	113,828	(20,083)	93,745	111,823	-	2,004	20,083			93,745	
Transit North Shore - Service 238	51,477	16,179	67,656	50,326	16,179	1,150	-			67,656	
Transit Kootenay - Service 239	123,487	(32,087)	91,400	121,412	-	2,075	32,087			91,400	
Riondel Water Reserve - Service 241	44,938	66,400	111,338	43,429	66,400	1,509	-			111,338	
Riondel Water Capital Utility - Service 241	-	34	34	-	34	-	-			34	
Sance Park Water Capital Utility - Service 242	35,540	3,924	39,463	34,816	3,924	724	-			39,463	
Lister Water Capital Utility - Service 243	209,884	39,912	249,796	205,445	56,061	4,439	16,149			249,796	
Ymir Water Utility - Service 244	98,190	(19,806)	78,385	96,485	1,318	1,705	21,124			78,385	
South Slokan Water Capital Utility - Service 245	5,898	2,828	8,726	5,757	2,828	141	-			8,726	
Macedonald Creek Water Capital Utility - Service 246	219,469	7,161	226,630	215,162	7,161	4,307	-			226,630	
Lucas Road Water Capital Utility - Service 247	5,812	235	6,047	5,697	235	115	-			6,047	
Duhamel Creek Water Capital Utility - Service 248	223,609	6,605	230,214	219,227	6,605	4,382	-			230,214	
Denver Siding Water Capital Utility - Service 249	91,357	4,374	95,731	89,550	4,374	1,806	-			95,731	
Erickson Bylaw 42 Reserve - Service 250	173	(173)	-	173	-	-	173			-	
Erickson Water Capital Utility - Service 250	655,836	(267,182)	388,654	645,749	92,835	10,087	360,017			388,654	
Arrow Creek Main Reserve - Service 251	-	(80,000)	3,600	82,758	220,000	842	300,000			3,600	
Arrow Creek Membrane - Service 251	1,020,766	120,294	1,141,060	999,893	120,294	20,874	-			1,141,060	
Arrow Creek Water Capital Utility - Service 251	243,054	25,269	268,323	238,116	25,269	4,938	-			268,323	
Burton Water Utility BC Hydro Reserve - Service 252	-	-	-	-	-	-	-			-	
Carried Forward	\$ 17,834,948	\$ (1,976,021)	\$ 15,858,927	\$ 17,509,612	\$ 2,362,643	\$ 325,336	\$ 4,338,664			15,858,927	

REGIONAL DISTRICT OF CENTRAL KOOTENAY
SUPPLEMENTARY INFORMATION-UNAUDITED

BALANCE SHEET
RESERVE FUNDS
AS AT DECEMBER 31, 2019

	ASSETS				LIABILITIES				Balance at Dec 31 2019
	Short Term Investments	Due from (to) Operations	Total Assets	Balance at Dec 31 2018	2019 Contributions	2019 Earnings	2019 Expenditures		
Brought Forward	\$ 17,834,948	\$ (1,976,021)	\$ 15,858,927	\$ 17,509,612	\$ 2,362,643	\$ 325,336	\$ 4,338,664	\$ 15,858,927	
Edgewood Water Utility BC Hydro Reserve - Service 253	108,396	(103,787)	4,609	107,305	52,909	1,091	156,696	4,609	
Fauquier Water Utility BC Hydro Reserve - Service 254	1,021,806	(41,501)	980,305	1,002,474	12,262	19,332	53,763	980,305	
Balfour Water Utility - Service 255	151,468	19,516	170,983	148,354	65,971	3,113	46,455	170,983	
West Robson Utility BC Hydro Reserve - Service 256	1,245,939	7,195	1,253,134	1,221,809	7,195	24,130	-	1,253,134	
Def F - Woodland Heights - Service 257	52,869	445	53,314	51,844	445	1,025	-	53,314	
Def E - Grandview - Service 258	36,264	2,131	38,395	35,543	2,131	721	-	38,395	
Def D - Woodbury - Service 259	125,782	17,133	142,915	123,187	17,133	2,594	-	142,915	
Def H - Rosebery - Service 260	83,704	2,151	85,855	82,066	2,151	1,637	-	85,855	
Regional Parks Fund - Various Services	551,859	(59,468)	492,391	541,776	20,000	10,083	79,468	492,391	
Community Works Reserve - Service X102	5,603,435	2,004,501	7,607,936	5,475,870	2,752,451	127,564	747,950	7,607,936	
TOTALS	\$ 26,816,467	\$ (127,705)	\$ 26,688,762	\$ 26,299,839	\$ 5,295,290	\$ 516,628	\$ 5,422,995	\$ 26,688,762	

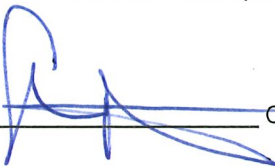
Chief Financial Officer



**REGIONAL DISTRICT OF CENTRAL KOOTENAY
SUPPLEMENTARY INFORMATION-UNAUDITED**

**STATEMENT OF FINANCIAL POSITION
OPERATING FUNDS
(GENERAL, WATER AND TRANSIT)
AS AT DECEMBER 31, 2019**

	2019	2018 (restated)
FINANCIAL ASSETS		
Cash	\$ 6,883,163	\$ 3,382,488
Temporary investments	4,449,523	2,322,786
Accounts receivable	3,445,759	4,421,932
Due from participating municipalities	225,656	216,415
Due from reserve funds (Statement C)	127,705	496,473
M.F.A. Debt Reserve Fund		
Member Municipalities	1,578,247	1,484,323
Regional District	<u>1,957,332</u>	<u>1,850,188</u>
	<u>18,667,385</u>	<u>14,174,605</u>
LIABILITIES		
Accrued wages payable	837,659	777,599
Accrued interest M.F.A. debt	521,595	479,485
Accounts payable	5,268,584	4,110,416
Deferred revenue	1,610,282	2,354,713
Landfill closure and post closure cost accruals	3,774,348	3,821,916
HB Mines- contaminated site liability	6,616,306	6,616,306
Nelson transfer station-contaminated site liability	740,000	400,000
Debenture Debt MFA	3,933,000	-
M.F.A. Debt Reserve Fund		
Member Municipalities		
- Cash requirement	494,768	453,014
- Demand note requirement	1,083,479	1,031,309
Regional District		
- Cash requirement	703,233	642,093
- Demand note requirement	<u>1,254,099</u>	<u>1,208,095</u>
	<u>26,837,353</u>	<u>21,894,946</u>
NET FINANCIAL ASSETS (LIABILITIES)	<u>- 8,169,968</u>	<u>- 7,720,341</u>
NON FINANCIAL ASSETS		
Inventory of supplies	53,617	114,947
Prepaid expense and travel advances	<u>490,698</u>	<u>527,789</u>
	<u>544,315</u>	<u>642,736</u>
ACCUMULATED SURPLUS/(DEFICIT) (Statements "E" & "F")	<u><u>-\$ 7,625,653</u></u>	<u><u>-\$ 7,077,605</u></u>



Chief Financial Officer

REGIONAL DISTRICT OF CENTRAL KOOTENAY

Statement E

SUPPLEMENTARY INFORMATION-UNAUDITED

SUMMARY OF SURPLUSES

FOR THE YEAR ENDED DECEMBER 31, 2019

(restated - note 20)

	2019 Surplus (Deficit)	2018 Surplus (Deficit)
Service A100 - Environmental Services	6,335	\$ 52,260
Service A101 - Consolidated Emergency Programs	(997,020)	(934,466)
Service A102 - Resource Recoveries	18,513	55,404
Service A103 - Utility Services	24,327	71,351
Service A112 - Project Management	(3,358)	3,109
Service S100 - General Administration	93,171	(24,414)
Service S101 - General Government - Electoral Areas	65,729	232,011
Service S102 - GIS	51,329	3,150
Service S103 - Building Inspection	411,279	121,996
Service S104 - Planning and Land Use	(20,655)	46,040
Service S105 - Community Sustainability	124,754	91,974
Service S106 - Feasibility Study Service	(509)	-
Service S107- Economic Development Services - Area A	28,585	15,496
Service S108 - Economic Development Services - Creston and Areas B & C	48,726	74,518
Service S109 - Economic Development Services - Kaslo and Area D	39,525	39,411
Service S111 - Economic Development Services - Nelson and Areas E & F	112,412	131,026
Service S113 - Economic Development Services - Salmo and Area G	6,403	6,288
Service S114 - Economic Development Services - New Denver, Silvertown, Slocan and Area H	37,937	43,033
Service S115 - Economic Development Services - Lower Arrow, Areas I & J	131,140	140,309
Service S116 - Economic Development Services - Upper Arrow, Area K	(54)	7
Service S117 - Advisory Planning Commission - Area A	2,117	1,536
Service S118 - Advisory Planning Commission - Area B	4,559	3,556
Service S119 - Advisory Planning Commission - Area C	477	777
Service S120 - Advisory Planning Commission - Area D	580	180
Service S121 - Advisory Planning Commission - Area E	2,721	2,742
Service S122 - Advisory Planning Commission - Area F	1,044	1,103
Service S123 - Advisory Planning Commission - Area G	1,525	1,825
Service S124 - Advisory Planning Commission - Area H	1,030	1,330
Service S125 - Advisory Planning Commission - Area I	1,977	2,277
Service S126 - Advisory Planning Commission - Area J	108	723
Service S127 - Advisory Planning Commission - Area K	(2)	(2)
Service S128 - Fire Protection Services - Area A, Riodel	24,483	11,409
Service S129 - Fire Protection Services - Areas A & C, Wynndel	(0)	1,284
Service S130 - Fire Protection Services - Defined Portion of Area B, Lister	40,840	92,431
Service S131 - Fire Protection Services - Creston Fire Contract	18,341	(23)
Service S132 - Fire Protection Services - Defined Area D, Kaslo Contract	(384)	-
Service S133 - Fire Protection Services - Defined Area E, Blewett - Nelson Fire Contract	(15)	(26)
Service S134 - Fire Protection Services - Area F, North Shore	(83,036)	(122,703)
Service S135 - Fire Protection Services - Area G, Salmo Fire Contract	7	3
Service S136 - Fire Protection Services - Area G, Ymir	30,706	21,686
Service S137 - Fire Protection Services - Area I, Tarrys / Pass Creek	(40,278)	(10,008)
Service S138 - Fire Protection Services - Area J, Robson / Raspberry	(176,775)	13,508
Service S139 - Fire Protection Services - Defined Portion of Area K, Nakusp Contract	(1,324)	35
Service S140 - Fire Protection Services - Area H, New Denver Fire Contract	22	4
Service S141 - Fire Protection Services - Defined Areas 'E' & 'F' - Balfour/Harrop	30,060	18,825
Service S142 - Fire Protection Services - Defined Area H, Slocan Valley	(228,194)	72,825
Carried Forward	\$ (190,841)	\$ 283,807

REGIONAL DISTRICT OF CENTRAL KOOTENAY

Statement E continued

SUPPLEMENTARY INFORMATION-UNAUDITED

SUMMARY OF SURPLUSES
FOR THE YEAR ENDED DECEMBER 31, 2019

Carried Forward	\$ (190,841)	\$ 283,807
Service S143 - Fire Protection Services - Defined Area K, Fauquier	58	4
Service S144 - Fire Protection Services - Defined Areas E & F, Beasley / Blewett	1,482	11,193
Service S145 - Fire Protection Services - Defined Area J, Ootischenia	(68,390)	(14,186)
Service S146 - Fire Protection Services - Defined Area J, Hudu Valley	20	(212)
Service S147 - Fire Protection Services - Defined Area J, Fairview	5	4
Service S148 - Fire Protection Services - Defined Area B, Yahk-Kingsgate	56,648	34,348
Service S149 - Jaws of Life Service - Area I & J	551	2,415
Service S150 - Jaws of Life Service - Kaslo	71	209
Service S151 - Jaws of Life Service - Salmo and Area G	114	164
Service S152 - Jaws of Life Service - Creston and Areas A, B & C	688	579
Service S153 - Jaws of Life Service - Search and Rescue - Nakusp and Area K	288	307
Service S154 - Jaws of Life Service - Search and Rescue - Nelson and Salmo EFG	(2,741)	1,623
Service S155 - Jaws of Life Service - Search and Rescue - Castlegar	(1,300)	9
Service S156 - Emergency Communication 911	(44,950)	(60,198)
Service S157 - Emergency Program Service - Creston and Areas A, B & C	1,700	899
Service S158 - Emergency Program Service - Salmo and Area G	(1,416)	(4,240)
Service S159 - Emergency Program Service - Nakusp and Area K	(985)	(2,704)
Service S160 - Emergency Program Service - Nelson and Areas E & F	(1,779)	(41,896)
Service S161 - Emergency Program Service - Silverton, Slocan and Area H	1,378	(2,930)
Service S162 - Emergency Program Service - Kaslo and Area D	270	(1,031)
Service S163 - Emergency Program Service - Areas I & J	18	(1,988)
Service S164 - Dyking - Defined Portion of Areas B & C, Goat River	7,436	5,001
Service S165 - Drainage - Area A, Riondel	2,606	(1,178)
Service S166 - Street Lighting - Defined Portion of Area A, Riondel	4,709	3,993
Service S167 - Street Lighting - Defined Portion of Area G, Ymir	1,197	1,384
Service S168 - Street Lighting - Defined Portion of Area H, South Slocan	447	1,082
Service S169 - Street Lighting - Defined Portion of Area I, Brilliant	181	1,059
Service S170 - Street Lighting - Defined Portion of Area J, Robson	1,884	1,939
Service S171 - Street Lighting - Defined Portion of Area K, Edgewood	326	342
Service S172 - Street Lighting - Defined Portion of Area I, Voykin Subdivision	201	257
Service S173 - Street Lighting - Southern Slocan Valley	1,026	1,287
Service S174 - Cemetary - Creston and Areas A, B & C	4,497	3,969
Service S176 - Cemetary - Areas E & F	27	17
Service S177 - Cemetary - Nakusp and Defined Area K	373	(434)
Service S178 - Cemeteries - New Denver, Silverton and Defined Portion of Area H	56	46
Service S179 - Cemeteries - Defined Area 'H'	-	-
Service S180 - Animal Control - Defined Area I, Brilliant	1,245	558
Service S181 - Animal Control - Defined Area J, Robson	1,368	2,027
Service S182 - Animal Control - Nakusp and Defined Area K	7,901	(1,012)
Service S183 - Animal Control - Areas E & F	(8,606)	326
Service S184 - Mosquito Control - Area D	(20,317)	-
Service S185 - Mosquito Control - Pineridge	1,598	1,209
Service S186 - Refuse Disposal - Eastern Subregion - Creston and Areas A, B & C	436,420	144,381
Service S187 - Refuse Disposal - Central Subregion - Nelson, Salmo, Kaslo, and Areas D, E, F & G	(8,881,924)	(8,297,922)
Service S188 - Refuse Disposal - Western Subregion - Castlegar, Slocan, Silverton, New Denver, Nakusp, Area H, I, J & K	268,542	318,096
Carried Forward	\$ (8,417,916)	\$ (7,607,397)

REGIONAL DISTRICT OF CENTRAL KOOTENAY

Statement E continued

SUPPLEMENTARY INFORMATION-UNAUDITED

SUMMARY OF SURPLUSES
FOR THE YEAR ENDED DECEMBER 31, 2019

Carried Forward	\$ (8,417,916)	\$ (7,607,397)
Service S189 - Riondel Refuse Transfer - Defined Portion of Area A	4,440	2,473
Service S190 - Septage Treatment Facility - Western Subregion	79,639	44,040
Service S191 - Museum and Archives - Creston Areas A, B & C	974	956
Service S192 - Museum and Archives - Salmo and Area G	576	362
Service S193 - Public Library Services - Creston and Areas A, B & C	7,402	(23)
Service S194 - Library - Kaslo and Defined Portion of Area D	319	940
Service S195 - Library - Salmo and Defined Portion of Area G	928	1,330
Service S196 - Library Financial Grant - Nakusp and Defined Portion of Area K	1,596	1,602
Service S197 - Library Financial Grant - Area J	25	71
Service S198 - Library Financial Grant - Area I	9	9
Service S199 - Library Financial Grant - Area F	102	103
Service S200 - Library Financial Grant - Area H	142	144
Service S201 - Regional Parks - Creston and Areas B & C	40,588	20,246
Service S202 - Regional Parks - Nelson, Salmo and Areas E, F & G	(109,200)	192,652
Service S203 - Regional Parks - Slocan, Silverton, New Denver and Area H	49,785	30,010
Service S205 - Regional Parks - Area A	60,196	47,827
Service S207 - Recreation Area - Defined Portion of Areas E & F (Formerly Blewett Ski Hill)	26,863	-
Service S208 - Summit Lake Ski Hill		
- Nakusp, New Denver, Silverton, Area K & Defined Portion of Area H	74	252
Service S209 - Recreation Facilities - Defined A - Riondel	4,399	-
Service S210 - Ymir Community Hall	(8,465)	35
Service S211 - Recreation Facilities - F - North Shore Hall	8,646	1,905
Service S212 - Recreation Facilities - Defined Portion of Area K, Burton Hall	1	1
Service S213 - Recreation Facilities - Defined Portion of Area K, Fauquier	1	1
Service S214 - Recreation Facilities - Area H, South Slocan Hall	1,188	371
Service S215 - Salmo Wellness Centre - Area G	75	50
Service S216 - Castlegar and District Youth Centre - Areas I & J	21,571	13,074
Service S217 - Crawford Bay Beach and Hall - Defined Area A	-	-
Service S218 - Salmo Valley Youth & Community Centre	824	541
Service S219 - T.V. Society - New Denver, Silverton and Defined Area H	96	36
Service S220 - T.V. Society - Defined Area H and Slocan	51	38
Service S221 - Regional Rec Service - Kaslo and Area D	43,458	66,958
Service S222 - Castlegar and District Community Complex, Castlegar and Areas I & J	261,102	184,813
Service S223 - Nakusp Arena/Recreation Centre	1,512	(5,404)
Service S224 - Creston and District Community Complex		
- Creston, Area B and Defined Portion of Area A and C	158,081	(57,302)
Service S225 - Swimming Pool - Salmo and Area G	427	614
Service S226 - Nelson and District Community Complex		
- Nelson, Area F and Defined Portion of Area E	(130)	(127,835)
Service S227 - Castlegar and District Aquatic and Fitness centre	72,180	
- Castlegar, Area J and Defined Portion of Area I		93,847
Service S228 - Recreation Commission No. 4 - Nakusp and Defined Portion of Area K	20,531	16,591
Service S229 - Recreation Commission No. 6		
- New Denver, Silverton and Defined Portion of Area H	12,884	5,816
Service S230 - Recreation Commission No. 7 - Salmo and Area G	22,302	36,827
Service S231 - Recreation Commission No. 8 - Slocan and Defined Portion of Area H	38,769	60,122
Carried Forward	\$ (7,593,954)	\$ (6,973,309)

REGIONAL DISTRICT OF CENTRAL KOOTENAY

Statement E continued

SUPPLEMENTARY INFORMATION-UNAUDITED

**SUMMARY OF SURPLUSES
FOR THE YEAR ENDED DECEMBER 31, 2019**

Carried Forward	\$ (7,593,954)	\$ (6,973,309)
Service S232 - Recreation Commission No. 9 - Defined Portion of Area A	1,479	457
Service S233 - Paratransit Services - Nelson and Area	-	-
Service S234 - Creston and Area Transit	585	(8,928)
Service S237 - Castlegar and Area Transit	98,737	62,909
Service S238 - North Shore and Slocan Valley Transit	-	2,611
Service S239 - Kootenay Lake West Transit	19,464	49,955
Service S240 - Airport - Creston and Areas B & C	1,312	928
Service S241 - Water Utility - Defined Area A - Riandel	621	(15,269)
Service S242 - Water Utility - Sanca Park	1,127	201
Service S243 - Water Utility - Lister	(15,566)	23,782
Service S244 - Water Utility - Ymir	(5,828)	(219,648)
Service S245 - Water Utility - South Slocan	13,908	(6,311)
Service S246 - Water Utility - Macdonald Creek	704	975
Service S247 - Water Utility - Lucas Road	3,898	2,783
Service S248 - Water Utility - Duhamel Creek	(10,203)	2,950
Service S249 - Water Utility - Denver Siding	2,616	4,268
Service S250 - Water Utility - Erickson	60,968	39,593
Service S251 - Water Utility - Arrow Creek	(590,695)	(555,363)
Service S252 - Water Utility - Burton	4,674	7,425
Service S253 - Water Utility - Edgewood	(267,092)	40,548
Service S254 - Water Utility - Fauquier	13,324	(1,152)
Service S255 - Water Utility - Balfour	(725,744)	(700,064)
Service S256 - Water Utility - West Robson	3,713	8,062
Service S257 - Water Utility - Woodland Heights	1,916	747
Service S258 - Water Utility - Grandview	8,092	4,421
Service S259 - Water Utility - Woodbury	(8,240)	7,620
Service S260 - Water Utility - Roseberry	4,524	501
Discretionary Grants (Grants-in-aid)		
Service S261 - Discretionary Grants (Grants-in-aid) - Area A	8,901	4,329
Service S262 - Discretionary Grants (Grants-in-aid) - Area B	10,305	(2,555)
Service S263 - Discretionary Grants (Grants-in-aid) - Area C	27,284	7,221
Service S264 - Discretionary Grants (Grants-in-aid) - Area D	1,209	3,309
Service S265 - Discretionary Grants (Grants-in-aid) - Area E	7,887	1,789
Service S266 - Discretionary Grants (Grants-in-aid) - Area F	22,844	32,897
Service S267 - Discretionary Grants (Grants-in-aid) - Area G	47,796	34,281
Service S268 - Discretionary Grants (Grants-in-aid) - Area H	21,371	20,085
Service S269 - Discretionary Grants (Grants-in-aid) - Area I	28,310	29,510
Service S270 - Discretionary Grants (Grants-in-aid) - Area J	40,362	43,210
Service S271 - Discretionary Grants (Grants-in-aid) - Area K	49,488	45,284
Service S277 - Discretionary Grants (Grants-in-aid) - Slocan	176	1,064
Service S278 - Fire Protection Services - Ainsworth/Woodbury	9	(97)
Service S279 - Recreation Commission No. 10 - Defined Portion of Area E	3,292	627
Service S280 - Fire Protection Services - Kaslo	1,260	61,733
Service S281 - Fire Response - Arrow Creek	4,422	-
Service S282 - Economic Development Services		
- Municipalities and Electoral Areas on West Side of Kootenay Lake except Area F	74	74
Service S283 - Sterile Insect Control - Creston and Defined Portion of Areas A, B & C	17	17
Carried Forward	\$ (8,700,653)	\$ (7,936,526)

REGIONAL DISTRICT OF CENTRAL KOOTENAY

Statement E continued

SUPPLEMENTARY INFORMATION-UNAUDITED

SUMMARY OF SURPLUSES
FOR THE YEAR ENDED DECEMBER 31, 2019

Carried Forward	\$ (8,700,653)	\$ (7,936,526)
Service S284 - Noise Control - Electoral Area J	10,516	10,516
Service S285 - Untidy and Unsightly Properties - Area I	6,130	6,130
Service S286 - Untidy and Unsightly Properties - Area J	5,388	5,388
Service S287 - Untidy and Unsightly Properties - Area E	1,917	1,917
Service S288 - Untidy and Unsightly Properties - Area F	1,230	1,230
Service S289 - Untidy and Unsightly Properties - Area G	5,650	5,650
Service S290 - Untidy and Unsightly Properties - Area B	1,156	1,156
Service S291 - Fire Response - West Creston	(319,121)	(331,370)
Service S292 - Local Conservation Service	24,366	123,835
Service S293 - Edgewood and Area Volunteer Fire Department	-	-
Service S294 - Edgewood and Area Royal Canadian Legion Hall	38	38
Service S295 - Museum-Nakusp Financial Contribution	317	-
Service S296 - Arrow Lakes Historical Archive Grant-in-Aid	379	-
Service S297 - Cemetery-Ymir	5	-
Service X100 - Community Development	1,337,029	1,034,432
Service X101 - Columbia Basin Trust Funding Initiative	-	-
Service X102 - Community Works Funding	-	-

(Statements D and F)

\$ (7,625,653) \$ (7,077,605)

REGIONAL DISTRICT OF CENTRAL KOOTENAY

Statement F

SUPPLEMENTARY INFORMATION-UNAUDITED

STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2019

REVENUE	(restated - note 20)	
	2019	2018
Service A100 - Environmental Services	\$ 472,665	\$ 551,605
Service A101 - Consolidated Emergency Programs	706,179	2,355,036
Service A102 - Resource Recoveries	716,602	560,058
Service A103 - Utility Services	1,111,111	773,312
Service A112 - Project Management	276,868	247,987
Service S100 - General Administration	8,449,138	6,255,471
Service S101 - General Government - Electoral Areas	2,634,761	2,011,039
Service S102 - GIS	632,204	269,298
Service S103 - Building Inspection	1,722,914	1,430,162
Service S104 - Planning and Land Use	892,467	826,014
Service S105 - Community Sustainability	350,270	264,488
Service S106 - Feasibility Study Service	20,526	43,072
Service S107- Economic Development Services - Area A	55,496	86,943
Service S108 - Economic Development Services - Creston and Areas B & C	428,658	379,934
Service S109 - Economic Development Services - Kaslo and Area D	204,807	41,938
Service S111 - Economic Development Services - Nelson and Areas E & F	303,384	302,998
Service S113 - Economic Development Services - Salmo and Area G	19,574	31,184
Service S114 - Economic Development Services - New Denver, Silvertown, Slocan and Area H	129,839	87,306
Service S115 - Economic Development Services - Lower Arrow, Areas I & J	175,313	181,341
Service S116 - Economic Development Services - Upper Arrow, Area K	3,037	3,048
Service S117 - Advisory Planning Commission - Area A	2,417	2,138
Service S118 - Advisory Planning Commission - Area B	4,859	5,286
Service S119 - Advisory Planning Commission - Area C	777	1,319
Service S120 - Advisory Planning Commission - Area D	880	451
Service S121 - Advisory Planning Commission - Area E	3,542	12,372
Service S122 - Advisory Planning Commission - Area F	1,344	1,343
Service S123 - Advisory Planning Commission - Area G	1,825	2,065
Service S124 - Advisory Planning Commission - Area H	1,330	1,570
Service S125 - Advisory Planning Commission - Area I	2,277	2,517
Service S126 - Advisory Planning Commission - Area J	723	1,271
Service S127 - Advisory Planning Commission - Area K	(2)	(2)
Service S128 - Fire Protection Services - Area A, Riodel	232,011	433,056
Service S129 - Fire Protection Services - Areas A & C, Wynndel	528,208	275,045
Service S130 - Fire Protection Services - Defined Portion of Area B, Lister	400,854	604,104
Service S131 - Fire Protection Services - Creston Fire Contract	213,300	193,959
Service S132 - Fire Protection Services - Defined Area D, Kaslo Contract	-	-
Service S133 - Fire Protection Services - Defined Area E, Blewett - Nelson Fire Contract	183,657	178,320
Service S134 - Fire Protection Services - Area F, North Shore	279,716	571,808
Service S135 - Fire Protection Services - Area G, Salmo Fire Contract	64,035	62,587
Service S136 - Fire Protection Services - Area G, Ymir	285,456	211,294
Service S137 - Fire Protection Services - Area I, Tarrys / Pass Creek	544,878	362,771
Service S138 - Fire Protection Services - Area J, Robson / Raspberry	310,112	195,702
Service S139 - Fire Protection Services - Defined Portion of Area K, Nakusp Contract	72,300	72,205
Service S140 - Fire Protection Services - Area H, New Denver Fire Contract	53,083	53,010
Service S141 - Fire Protection Services - Defined Areas 'E' & 'F' - Balfour/Harrop	461,477	407,078
Service S142 - Fire Protection Services - Defined Area H, Slocan Valley	1,054,796	987,405
Carried Forward	\$ 24,009,668	\$ 21,340,906

REGIONAL DISTRICT OF CENTRAL KOOTENAY

Statement F continued

SUPPLEMENTARY INFORMATION-UNAUDITED

STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2019

REVENUE

Carried Forward	\$ 24,009,668	\$ 21,340,906
Service S143 - Fire Protection Services - Defined Area K, Fauquier	15,952	15,839
Service S144 - Fire Protection Services - Defined Areas E & F, Beasley / Blewett	630,082	979,438
Service S145 - Fire Protection Services - Defined Area J, Ootischenia	355,822	529,155
Service S146 - Fire Protection Services - Defined Area J, Hudu Valley	18,989	17,630
Service S147 - Fire Protection Services - Defined Area J, Fairview	22,678	22,158
Service S148 - Fire Protection Services - Defined Area B, Yahk-Kingsgate	319,225	237,806
Service S149 - Jaws of Life Service - Area I & J	24,850	21,219
Service S150 - Jaws of Life Service - Kaslo	24,459	23,481
Service S151 - Jaws of Life Service - Salmo and Area G	17,043	16,742
Service S152 - Jaws of Life Service - Creston and Areas A, B & C	102,863	102,694
Service S153 - Jaws of Life Service - Search and Rescue - Nakusp and Area K	23,463	23,422
Service S154 - Jaws of Life Service - Search and Rescue - Nelson and Salmo EFG	36,452	37,751
Service S155 - Jaws of Life Service - Search and Rescue - Castlegar	21,124	20,873
Service S156 - Emergency Communication 911	311,737	416,476
Service S157 - Emergency Program Service - Creston and Areas A, B & C	159,977	159,664
Service S158 - Emergency Program Service - Salmo and Area G	30,753	30,557
Service S159 - Emergency Program Service - Nakusp and Area K	42,355	42,353
Service S160 - Emergency Program Service - Nelson and Areas E & F	105,959	149,533
Service S161 - Emergency Program Service - Silverton, Slocan and Area H	66,318	63,172
Service S162 - Emergency Program Service - Kaslo and Area D	37,037	35,735
Service S163 - Emergency Program Service - Areas I & J	62,311	60,305
Service S164 - Dying - Defined Portion of Areas B & C, Goat River	15,861	13,361
Service S165 - Drainage - Area A, Riondel	11,838	11,277
Service S166 - Street Lighting - Defined Portion of Area A, Riondel	10,493	8,904
Service S167 - Street Lighting - Defined Portion of Area G, Ymir	8,495	7,573
Service S168 - Street Lighting - Defined Portion of Area H, South Slocan	3,923	3,164
Service S169 - Street Lighting - Defined Portion of Area I, Brilliant	9,388	8,739
Service S170 - Street Lighting - Defined Portion of Area J, Robson	4,332	3,783
Service S171 - Street Lighting - Defined Portion of Area K, Edgewood	6,769	6,160
Service S172 - Street Lighting - Defined Portion of Area I, Voykin Subdivision	2,107	1,593
Service S173 - Street Lighting - Southern Slocan Valley	3,558	3,409
Service S174 - Cemetary - Creston and Areas A, B & C	102,030	113,793
Service S176 - Cemetary - Areas E & F	21,376	21,332
Service S177 - Cemetary - Nakusp and Defined Area K	22,523	21,683
Service S178 - Cemeteries - New Denver, Silverton and Defined Portion of Area H	8,076	8,029
Service S179 - Cemeteries - Defined Area 'H'	-	-
Service S180 - Animal Control - Defined Area I, Brilliant	2,478	2,434
Service S181 - Animal Control - Defined Area J, Robson	16,686	15,525
Service S182 - Animal Control - Nakusp and Defined Area K	33,009	23,486
Service S183 - Animal Control - Areas E & F	22,024	31,197
Service S184 - Mosquito Control - Area D	60,000	134,396
Service S185 - Mosquito Control - Pineridge	12,899	11,917
Service S186 - Refuse Disposal - Eastern Subregion - Creston and Areas A, B & C	3,088,068	1,951,899
Service S187 - Refuse Disposal - Central Subregion - Nelson, Salmo, Kaslo, and Areas D, E, F & G	(3,866,372)	2,737,284
Carried Forward	\$ 26,038,679	\$ 29,487,846

REGIONAL DISTRICT OF CENTRAL KOOTENAY

Statement F continued

SUPPLEMENTARY INFORMATION-UNAUDITED

**STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2019**

REVENUE

Carried Forward	\$ 26,038,679	\$ 29,487,846
Service S188 - Refuse Disposal - Western Subregion		
- Castlegar, Slocan, Silverton, New Denver, Nakusp, Area H, I, J & K	3,529,862	3,671,694
Service S189 - Riondel Refuse Transfer - Defined Portion of Area A	15,515	10,949
Service S190 - Septage Treatment Facility - Western Subregion	155,660	164,972
Service S191 - Museum and Archives - Creston Areas A, B & C	118,343	116,011
Service S192 - Museum and Archives - Salmo and Area G	28,448	47,156
Service S193 - Public Library Services - Creston and Areas A, B & C	547,841	602,138
Service S194 - Library - Kaslo and Defined Portion of Area D	103,852	94,340
Service S195 - Library - Salmo and Defined Portion of Area G	89,861	90,225
Service S196 - Library Financial Grant - Nakusp and Defined Portion of Area K	96,911	93,879
Service S197 - Library Financial Grant - Area J	93,154	91,362
Service S198 - Library Financial Grant - Area I	81,927	80,308
Service S199 - Library Financial Grant - Area F	91,862	90,052
Service S200 - Library Financial Grant - Area H	65,805	64,507
Service S201 - Regional Parks - Creston and Areas B & C	53,942	36,900
Service S202 - Regional Parks - Nelson, Salmo and Areas E, F & G	1,485,448	546,334
Service S203 - Regional Parks - Slocan, Silverton, New Denver and Area H	226,738	209,289
Service S205 - Regional Parks - Area A	176,209	3,015,929
Service S206 - Riondel Recreation Lands and Parks - Defined Portion of Area A	-	-
Service S207 - Recreation Area - Defined Portion of Areas E & F (Formerly Blewett Ski Hill)	40,817	-
Service S208 - Summit Lake Ski Hill		
- Nakusp, New Denver, Silverton, Area K & Defined Portion of Area H	20,427	20,838
Service S209 - Recreation Facilities - Defined A - Riondel	185,832	235,575
Service S210 - Ymir Community Hall	10,052	9,812
Service S211 - Recreation Facilities - F - North Shore Hall	92,362	57,233
Service S212 - Recreation Facilities - Defined Portion of Area K, Burton Hall	18,507	18,469
Service S213 - Recreation Facilities - Defined Portion of Area K, Fauquier	10,959	10,921
Service S214 - Recreation Facilities - Area H, South Slocan Hall	15,992	13,885
Service S215 - Salmo Wellness Centre - Area G	11,390	11,327
Service S216 - Castlegar and District Youth Centre - Areas I & J	22,886	19,351
Service S217 - Crawford Bay Beach and Hall - Defined Area A	22,332	22,332
Service S218 - Salmo Valley Youth & Community Centre	57,269	56,948
Service S219 - T.V. Society - New Denver, Silverton and Defined Area H	20,823	20,717
Service S220 - T.V. Society - Defined Area H and Slocan	17,055	16,994
Service S221 - Regional Rec Service - Kaslo and Area D	325,157	303,380
Service S222 - Castlegar and District Community Complex, Castlegar and Areas I & J	2,847,660	3,213,403
Service S223 - Nakusp Arena/Recreation Centre	412,827	405,873
Service S224 - Creston and District Community Complex		
- Creston, Area B and Defined Portion of Area A and C	9,845,957	6,572,579
Service S225 - Swimming Pool - Salmo and Area G	54,742	48,787
Service S226 - Nelson and District Community Complex		
- Nelson, Area F and Defined Portion of Area E	5,745,042	5,564,034
Service S227 - Castlegar and District Aquatic and Fitness centre		
- Castlegar, Area J and Defined Portion of Area I	1,562,745	1,388,156
Service S228 - Recreation Commission No. 4 - Nakusp and Defined Portion of Area K	47,135	51,960
Service S229 - Recreation Commission No. 6		
- New Denver, Silverton and Defined Portion of Area H	36,308	33,814
Service S230 - Recreation Commission No. 7 - Salmo and Area G	288,533	186,347
Carried Forward	\$ 54,712,866	\$ 56,796,626

REGIONAL DISTRICT OF CENTRAL KOOTENAY

Statement F continued

SUPPLEMENTARY INFORMATION-UNAUDITED

STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2019

REVENUE

Carried Forward	\$ 54,712,866	\$ 56,796,626
Service S231 - Recreation Commission No. 8 - Slocan and Defined Portion of Area H	248,627	235,575
Service S232 - Recreation Commission No. 9 - Defined Portion of Area A	35,934	50,743
Service S233 - Paratransit Services - Nelson and Area	-	-
Service S234 - Creston and Area Transit	273,405	290,332
Service S237 - Castlegar and Area Transit	502,689	461,212
Service S238 - North Shore and Slocan Valley Transit	606,403	580,537
Service S239 - Kootenay Lake West Transit	741,964	839,940
Service S240 - Airport - Creston and Areas B & C	136,883	136,458
Service S241 - Water Utility - Defined Area A - Riondel	262,809	226,032
Service S242 - Water Utility - Sanca Park	44,396	66,652
Service S243 - Water Utility - Lister	225,919	160,500
Service S244 - Water Utility - Ymir	184,081	62,742
Service S245 - Water Utility - South Slocan	126,940	101,926
Service S246 - Water Utility - Macdonald Creek	54,243	49,933
Service S247 - Water Utility - Lucas Road	13,187	9,721
Service S248 - Water Utility - Duhamel Creek	65,927	68,939
Service S249 - Water Utility - Denver Siding	26,890	26,312
Service S250 - Water Utility - Erickson	1,380,205	1,069,772
Service S251 - Water Utility - Arrow Creek	2,174,315	2,099,124
Service S252 - Water Utility - Burton	109,226	88,336
Service S253 - Water Utility - Edgewood	1,558,792	293,255
Service S254 - Water Utility - Fauquier	266,022	253,713
Service S255 - Water Utility - Balfour	364,356	2,333,385
Service S256 - Water Utility - West Robson	101,645	89,469
Service S257 - Water Utility - Woodland Heights	44,710	30,923
Service S258 - Water Utility - Grandview	68,933	49,643
Service S259 - Water Utility - Woodbury	91,797	53,228
Service S260 - Water Utility - Roseberry	32,091	27,284
Discretionary Grants (Grants-in-aid)		
Service 261 - Discretionary Grants (Grants-in-aid) - Area A	24,329	27,105
Service 262 - Discretionary Grants (Grants-in-aid) - Area B	27,754	27,684
Service 263 - Discretionary Grants (Grants-in-aid) - Area C	42,239	36,760
Service 264 - Discretionary Grants (Grants-in-aid) - Area D	3,309	3,674
Service 265 - Discretionary Grants (Grants-in-aid) - Area E	16,791	7,878
Service 266 - Discretionary Grants (Grants-in-aid) - Area F	52,906	55,766
Service 267 - Discretionary Grants (Grants-in-aid) - Area G	64,346	60,856
Service 268 - Discretionary Grants (Grants-in-aid) - Area H	29,596	27,285
Service 269 - Discretionary Grants (Grants-in-aid) - Area I	44,010	49,588
Service 270 - Discretionary Grants (Grants-in-aid) - Area J	57,712	66,145
Service 271 - Discretionary Grants (Grants-in-aid) - Area K	49,788	45,284
Service 277 - Discretionary Grants (Grants-in-aid) - Slocan	1,976	1,464
Service S278 - Fire Protection Services - Ainsworth/Woodbury	23,800	23,636
Service S279 - Recreation Commission No. 10 - Defined Portion of Area E	35,832	28,793
Service S280 - Fire Protection Services - Kaslo	571,957	383,170
Service S281 - Fire Response - Arrow Creek	44,143	39,664
Service S282 - Economic Development Services		
- Municipalities and Electoral Areas on West Side of Kootenay Lake except Area F	74	74
Carried Forward	\$ 65,545,816	\$ 67,437,137

REGIONAL DISTRICT OF CENTRAL KOOTENAY

Statement F continued

SUPPLEMENTARY INFORMATION-UNAUDITED

STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2019

REVENUE

Carried Forward	\$ 65,545,816	\$ 67,437,137
Service S283 - Sterile Insect Control - Creston and Defined Portion of Areas A, B & C	17	17
Service S284 - Noise Control - Electoral Area J	10,516	10,516
Service S285 - Untidy and Unsightly Properties - Area I	6,130	6,130
Service S286 - Untidy and Unsightly Properties - Area J	5,388	5,388
Service S287 - Untidy and Unsightly Properties - Area E	1,917	1,917
Service S288 - Untidy and Unsightly Properties - Area F	1,230	1,230
Service S289 - Untidy and Unsightly Properties - Area G	5,650	5,650
Service S290 - Untidy and Unsightly Properties - Area B	1,156	1,156
Service S291 - Fire Response - West Creston	(113,770)	(202,061)
Service S292 - Local Conservation Service	220,675	262,433
Service S293 - Edgewood and Area Volunteer Fire Department	10,000	10,000
Service S294 - Edgewood and Area Royal Canadian Legion Hall	5,057	5,038
Service S295 - Museum-Nakusp Financial Contribution	20,317	-
Service S296 - Arrow Lakes Historical Archive Grant-in-Aid	24,379	-
Service S297 - Cemetery-Ymir	3,005	-
Service X100 - Community Development	2,076,212	2,119,399
Service X101 - Columbia Basin Trust Funding Initiative	1,484,279	1,530,510
Service X102 - Community Works Funding	2,752,451	1,755,407
	<u>\$ 72,060,424</u>	<u>\$ 72,949,867</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY

Statement F

SUPPLEMENTARY INFORMATION-UNAUDITED

STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2019

EXPENDITURE	(restated - note 20)	
	2019	2018
Service A100 - Environmental Services	\$ 466,330	\$ 499,345
Service A101 - Consolidated Emergency Programs	1,703,199	3,289,502
Service A102 - Resource Recoveries	698,089	504,654
Service A103 - Utility Services	1,086,784	701,961
Service A112 - Project Management	280,226	244,877
Service S100 - General Administration	8,355,967	6,279,884
Service S101 - General Government - Electoral Areas	2,569,032	1,779,028
Service S102 - GIS	580,875	266,148
Service S103 - Building Inspection	1,311,635	1,308,167
Service S104 - Planning and Land Use	913,122	779,974
Service S105 - Community Sustainability	225,516	172,514
Service S106 - Feasibility Study Service	21,035	43,072
Service S107- Economic Development Services - Area A	26,911	71,447
Service S108 - Economic Development Services - Creston and Areas B & C	379,932	305,417
Service S109 - Economic Development Services - Kaslo and Area D	165,282	2,527
Service S111 - Economic Development Services - Nelson and Areas E & F	190,972	171,972
Service S113 - Economic Development Services - Salmo and Area G	13,171	24,895
Service S114 - Economic Development Services - New Denver, Silvertown, Slocan and Area H	91,902	44,272
Service S115 - Economic Development Services - Lower Arrow, Areas I & J	44,173	41,031
Service S116 - Economic Development Services - Upper Arrow, Area K	3,091	3,041
Service S117 - Advisory Planning Commission - Area A	300	603
Service S118 - Advisory Planning Commission - Area B	300	1,730
Service S119 - Advisory Planning Commission - Area C	300	542
Service S120 - Advisory Planning Commission - Area D	300	271
Service S121 - Advisory Planning Commission - Area E	821	9,629
Service S122 - Advisory Planning Commission - Area F	300	240
Service S123 - Advisory Planning Commission - Area G	300	240
Service S124 - Advisory Planning Commission - Area H	300	240
Service S125 - Advisory Planning Commission - Area I	300	240
Service S126 - Advisory Planning Commission - Area J	616	548
Service S127 - Advisory Planning Commission - Area K	-	-
Service S128 - Fire Protection Services - Area A, Riindel	207,527	421,647
Service S129 - Fire Protection Services - Areas A & C, Wynndel	528,208	273,760
Service S130 - Fire Protection Services - Defined Portion of Area B, Lister	360,013	511,672
Service S131 - Fire Protection Services - Creston Fire Contract	194,960	193,982
Service S132 - Fire Protection Services - Defined Area D, Kaslo Contract	384	-
Service S133 - Fire Protection Services - Defined Area E, Blewett - Nelson Fire Contract	183,671	178,345
Service S134 - Fire Protection Services - Area F, North Shore	362,751	694,512
Service S135 - Fire Protection Services - Area G, Salmo Fire Contract	64,029	62,583
Service S136 - Fire Protection Services - Area G, Ymir	254,750	189,608
Service S137 - Fire Protection Services - Area I, Tarrys / Pass Creek	585,156	372,779
Service S138 - Fire Protection Services - Area J, Robson / Raspberry	486,886	182,193
Service S139 - Fire Protection Services - Defined Portion of Area K, Nakusp Contract	73,624	72,170
Service S140 - Fire Protection Services - Area H, New Denver Fire Contract	53,061	53,006
Service S141 - Fire Protection Services - Defined Areas 'E' & 'F' - Balfour/Harrop	431,417	388,253
Service S142 - Fire Protection Services - Defined Area H, Slocan Valley	1,282,990	914,579
Carried Forward	\$ 24,200,509	\$ 21,057,099

REGIONAL DISTRICT OF CENTRAL KOOTENAY

Statement F *continued*

SUPPLEMENTARY INFORMATION-UNAUDITED

**STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2019**

EXPENDITURE

Carried Forward	\$ 24,200,509	\$ 21,057,099
Service S143 - Fire Protection Services - Defined Area K, Fauquier	15,894	15,835
Service S144 - Fire Protection Services - Defined Areas E & F, Beasley / Blewett	628,601	968,245
Service S145 - Fire Protection Services - Defined Area J, Ootischenia	424,211	543,341
Service S146 - Fire Protection Services - Defined Area J, Hudu Valley	18,969	17,842
Service S147 - Fire Protection Services - Defined Area J, Fairview	22,673	22,154
Service S148 - Fire Protection Services - Defined Area B, Yahk-Kingsgate	262,577	203,458
Service S149 - Jaws of Life Service - Area I & J	24,299	18,804
Service S150 - Jaws of Life Service - Kaslo	24,388	23,272
Service S151 - Jaws of Life Service - Salmo and Area G	16,930	16,578
Service S152 - Jaws of Life Service - Creston and Areas A, B & C	102,175	102,115
Service S153 - Jaws of Life Service - Search and Rescue - Nakusp and Area K	23,175	23,115
Service S154 - Jaws of Life Service - Search and Rescue - Nelson and Salmo EFG	39,193	36,128
Service S155 - Jaws of Life Service - Search and Rescue - Castlegar	22,424	20,864
Service S156 - Emergency Communication 911	356,686	476,674
Service S157 - Emergency Program Service - Creston and Areas A, B & C	158,277	158,765
Service S158 - Emergency Program Service - Salmo and Area G	32,169	34,797
Service S159 - Emergency Program Service - Nakusp and Area K	43,340	45,057
Service S160 - Emergency Program Service - Nelson and Areas E & F	107,738	191,430
Service S161 - Emergency Program Service - Silverton, Slocan and Area H	64,940	66,102
Service S162 - Emergency Program Service - Kaslo and Area D	36,767	36,767
Service S163 - Emergency Program Service - Areas I & J	62,293	62,293
Service S164 - Dyking - Defined Portion of Areas B & C, Goat River	8,425	8,359
Service S165 - Drainage - Area A, Riondel	9,233	12,455
Service S166 - Street Lighting - Defined Portion of Area A, Riondel	5,784	4,911
Service S167 - Street Lighting - Defined Portion of Area G, Ymir	7,298	6,189
Service S168 - Street Lighting - Defined Portion of Area H, South Slocan	3,476	2,081
Service S169 - Street Lighting - Defined Portion of Area I, Brilliant	9,207	7,680
Service S170 - Street Lighting - Defined Portion of Area J, Robson	2,449	1,844
Service S171 - Street Lighting - Defined Portion of Area K, Edgewood	6,443	5,818
Service S172 - Street Lighting - Defined Portion of Area I, Voykin Subdivision	1,906	1,336
Service S173 - Street Lighting - Southern Slocan Valley	2,532	2,122
Service S174 - Cemetary - Creston and Areas A, B & C	97,532	109,824
Service S176 - Cemetary - Areas E & F	21,349	21,315
Service S177 - Cemetary - Nakusp and Defined Area K	22,150	22,116
Service S178 - Cemeteries - New Denver, Silverton and Defined Portion of Area H	8,020	7,983
Service S179 - Cemeteries - Defined Area 'H'	-	-
Service S180 - Animal Control - Defined Area I, Brilliant	1,234	1,876
Service S181 - Animal Control - Defined Area J, Robson	15,319	13,498
Service S182 - Animal Control - Nakusp and Defined Area K	25,107	24,499
Service S183 - Animal Control - Areas E & F	30,631	30,871
Service S184 - Mosquito Control - Area D	80,317	134,396
Service S185 - Mosquito Control - Pineridge	11,302	10,707
Service S186 - Refuse Disposal - Eastern Subregion - Creston and Areas A, B & C	2,651,648	1,807,518
Service S187 - Refuse Disposal - Central Subregion - Nelson, Salmo, Kaslo, and Areas D, E, F & G	5,015,551	11,035,206
Carried Forward	\$ 34,725,137	\$ 37,413,339

REGIONAL DISTRICT OF CENTRAL KOOTENAY

Statement F continued

SUPPLEMENTARY INFORMATION-UNAUDITED

STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2019

EXPENDITURE

Carried Forward	\$ 34,725,137	\$ 37,413,339
Service S188 - Refuse Disposal - Western Subregion		
- Castlegar, Slocan, Silverton, New Denver, Nakusp, Area H, I, J & K	3,261,320	3,353,598
Service S189 - Riondel Refuse Transfer - Defined Portion of Area A	11,075	8,476
Service S190 - Septage Treatment Facility - Western Subregion	76,021	120,932
Service S191 - Museum and Archives - Creston Areas A, B & C	117,369	115,055
Service S192 - Museum and Archives - Salmo and Area G	27,872	46,794
Service S193 - Public Library Services - Creston and Areas A, B & C	540,439	602,161
Service S194 - Library - Kaslo and Defined Portion of Area D	103,533	93,400
Service S195 - Library - Salmo and Defined Portion of Area G	88,933	88,895
Service S196 - Library Financial Grant - Nakusp and Defined Portion of Area K	95,315	92,277
Service S197 - Library Financial Grant - Area J	93,129	91,291
Service S198 - Library Financial Grant - Area I	81,918	80,299
Service S199 - Library Financial Grant - Area F	91,760	89,949
Service S200 - Library Financial Grant - Area H	65,663	64,363
Service S201 - Regional Parks - Creston and Areas B & C	13,354	16,654
Service S202 - Regional Parks - Nelson, Salmo and Areas E, F & G	1,594,648	353,683
Service S203 - Regional Parks - Slocan, Silverton, New Denver and Area H	176,953	179,279
Service S205 - Regional Parks - Area A	116,013	2,968,102
Service S206 - Riondel Recreation Lands and Parks - Defined Portion of Area A	-	-
Service S207 - Recreation Area - Defined Portion of Areas E & F (Formerly Blewett Ski Hill)	13,954	-
Service S208 - Summit Lake Ski Hill		
- Nakusp, New Denver, Silverton, Area K & Defined Portion of Area H	20,353	20,586
Service S209 - Recreation Facilities - Defined A - Riondel	181,433	235,575
Service S210 - Ymir Community Hall	18,517	9,777
Service S211 - Recreation Facilities - F - North Shore Hall	83,716	55,328
Service S212 - Recreation Facilities - Defined Portion of Area K, Burton Hall	18,506	18,468
Service S213 - Recreation Facilities - Defined Portion of Area K, Fauquier	10,958	10,920
Service S214 - Recreation Facilities - Area H, South Slocan Hall	14,805	13,515
Service S215 - Salmo Wellness Centre - Area G	11,315	11,277
Service S216 - Castlegar and District Youth Centre - Areas I & J	1,315	6,277
Service S217 - Crawford Bay Beach and Hall - Defined Area A	22,332	22,332
Service S218 - Salmo Valley Youth & Community Centre	56,445	56,407
Service S219 - T.V. Society - New Denver, Silverton and Defined Area H	20,727	20,681
Service S220 - T.V. Society - Defined Area H and Slocan	17,004	16,956
Service S221 - Regional Rec Service - Kaslo and Area D	281,699	236,423
Service S222 - Castlegar and District Community Complex, Castlegar and Areas I & J	2,586,558	3,028,591
Service S223 - Nakusp Arena/Recreation Centre	411,315	411,277
Service S224 - Creston and District Community Complex		
- Creston, Area B and Defined Portion of Area A and C	9,687,876	6,629,881
Service S225 - Swimming Pool - Salmo and Area G	54,315	48,173
Service S226 - Nelson and District Community Complex		
- Nelson, Area F and Defined Portion of Area E	5,745,171	5,691,869
Service S227 - Castlegar and District Aquatic and Fitness centre		
- Castlegar, Area J and Defined Portion of Area I	1,490,565	1,294,309
Service S228 - Recreation Commission No. 4 - Nakusp and Defined Portion of Area K	26,604	35,369
Service S229 - Recreation Commission No. 6		
- New Denver, Silverton and Defined Portion of Area H	23,423	27,998
Service S230 - Recreation Commission No. 7 - Salmo and Area G	266,231	149,520
Carried Forward	\$ 62,345,588	\$ 63,830,057

REGIONAL DISTRICT OF CENTRAL KOOTENAY

Statement F continued

SUPPLEMENTARY INFORMATION-UNAUDITED

**STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2019**

EXPENDITURE

Carried Forward	\$ 62,345,588	\$ 63,830,057
Service S231 - Recreation Commission No. 8 - Slokan and Defined Portion of Area H	209,858	175,453
Service S232 - Recreation Commission No. 9 - Defined Portion of Area A	34,455	50,285
Service S233 - Paratransit Services - Nelson and Area	-	-
Service S234 - Creston and Area Transit	272,820	299,260
Service S235 - Paratransit Services - Kaslo and Area	-	-
Service S236 - Paratransit Services - Nakusp and Area	-	-
Service S237 - Castlegar and Area Transit	403,951	398,303
Service S238 - North Shore and Slokan Valley Transit	606,403	577,926
Service S239 - Kootenay Lake West Transit	722,500	789,985
Service S240 - Airport - Creston and Areas B & C	135,572	135,530
Service S241 - Water Utility - Defined Area A - Riodel	262,188	241,301
Service S242 - Water Utility - Sanca Park	43,269	66,451
Service S243 - Water Utility - Lister	241,484	136,717
Service S244 - Water Utility - Ymir	189,909	282,390
Service S245 - Water Utility - South Slokan	113,031	108,237
Service S246 - Water Utility - Macdonald Creek	53,539	48,958
Service S247 - Water Utility - Lucas Road	9,289	6,938
Service S248 - Water Utility - Duhamel Creek	76,130	65,989
Service S249 - Water Utility - Denver Siding	24,275	22,044
Service S250 - Water Utility - Erickson	1,319,236	1,030,179
Service S251 - Water Utility - Arrow Creek	2,765,010	2,654,487
Service S252 - Water Utility - Burton	104,552	80,911
Service S253 - Water Utility - Edgewood	1,825,883	252,706
Service S254 - Water Utility - Fauquier	252,698	254,865
Service S255 - Water Utility - Balfour	1,090,100	3,033,449
Service S256 - Water Utility - West Robson	97,932	81,406
Service S257 - Water Utility - Woodland Heights	42,794	30,176
Service S258 - Water Utility - Grandview	60,841	45,222
Service S259 - Water Utility - Woodbury	100,037	45,608
Service S260 - Water Utility - Roseberry	27,568	26,783
Discretionary Grants (Grants-in-aid)		
Service 261 - Discretionary Grants (Grants-in-aid) - Area A	15,429	22,776
Service 262 - Discretionary Grants (Grants-in-aid) - Area B	17,449	30,238
Service 263 - Discretionary Grants (Grants-in-aid) - Area C	14,955	29,538
Service 264 - Discretionary Grants (Grants-in-aid) - Area D	2,101	365
Service 265 - Discretionary Grants (Grants-in-aid) - Area E	8,904	6,089
Service 266 - Discretionary Grants (Grants-in-aid) - Area F	30,063	22,869
Service 267 - Discretionary Grants (Grants-in-aid) - Area G	16,550	26,575
Service 268 - Discretionary Grants (Grants-in-aid) - Area H	8,225	7,200
Service 269 - Discretionary Grants (Grants-in-aid) - Area I	15,700	20,078
Service 270 - Discretionary Grants (Grants-in-aid) - Area J	17,350	22,935
Service 271 - Discretionary Grants (Grants-in-aid) - Area K	300	-
Service 277 - Discretionary Grants (Grants-in-aid) - Slokan	1,800	400
Service S278 - Fire Protection Services - Ainsworth/Woodbury	23,791	23,733
Service S279 - Recreation Commission No. 10 - Defined Portion of Area E	32,540	28,166
Service S280 - Fire Protection Services - Kaslo	570,697	321,437
Service S281 - Fire Response - Arrow Creek	39,721	39,664
Carried Forward	\$ 74,246,486	\$ 75,373,681

REGIONAL DISTRICT OF CENTRAL KOOTENAY

Statement F continued

SUPPLEMENTARY INFORMATION-UNAUDITED

STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2019

EXPENDITURE

Carried Forward	\$ 74,246,486	\$ 75,373,681
Service S282 - Economic Development Services		
- Municipalities and Electoral Areas on West Side of Kootenay Lake except Area F	-	-
Service S283 - Sterile Insect Control - Creston and Defined Portion of Areas A, B & C	-	-
Service S285 - Untidy and Unsightly Properties - Area I	-	-
Service S286 - Untidy and Unsightly Properties - Area J	-	-
Service S287 - Untidy and Unsightly Properties - Area E	-	-
Service S288 - Untidy and Unsightly Properties - Area F	-	-
Service S289 - Untidy and Unsightly Properties - Area G	-	-
Service S290 - Untidy and Unsightly Properties - Area B	-	-
Service S291 - Fire Response - West Creston	205,351	129,309
Service S292 - Local Conservation Service	196,309	138,597
Service S293 - Edgewood and Area Volunteer Fire Department	10,000	10,000
Service S294 - Edgewood and Area Royal Canadian Legion Hall	5,019	5,000
Service S295 - Museum-Nakusp Financial Contribution	20,000	-
Service S296 - Arrow Lakes Historical Archive Grant-in-Aid	24,000	-
Service S297 - Cemetery-Ymir	3,000	-
Service X100 - Community Development	739,183	1,084,967
Service X101 - Columbia Basin Trust Funding Initiative	1,484,279	1,530,510
Service X102 - Community Works Funding	2,752,451	1,755,407
	<hr/>	<hr/>
Excess of Revenue Over Expenditure	79,686,077	80,027,472
(Statement "E")	(7,625,653)	(7,077,605)
	<hr/>	<hr/>
	\$ 72,060,424	\$ 72,949,867

REGIONAL DISTRICT OF CENTRAL KOOTENAY
 SCHEDULE OF DEBENTURE DEBT-UNAUDITED
 FOR THE YEAR ENDED DECEMBER 31, 2019
 M.F.A. DEBT

BYLAW CANADIAN FUNDS MUNICIPALITIES	NOMENCLATURE	SERVICE	TERM (IN YEARS)	DATE OF ISSUE	DATE OF MATURITY	BALANCE		ISSUES/ TRANSFERS	PRINCIPAL REPAYMENTS/ SINKING FUND DEPOSITS	ACTUARIAL ADDITION	CANADIAN FUNDS		BALANCE OUTSTANDING DECEMBER 31
						OUTSTANDING DECEMBER 31, 2018	OUTSTANDING DECEMBER 31				INTEREST & EXCHANGE PAYMENTS		
Bylaw 2550	City of Castlegar		25	April 7, 2017	April 7, 2042	945,340	26,660	800	27,216	917,880			917,880
Bylaw 2549	City of Castlegar		25	October 9, 2019	April 9, 2044	-	-	-	40,782	3,086,300			3,086,300
Bylaw 1405	City of Nelson		25	April 12, 2000	June 1, 2025	2,452,394	142,575	163,242	136,800	2,146,577			2,146,577
Bylaw 1657	City of Nelson		10	April 8, 2010	April 6, 2020	976,661	349,822	128,934	189,000	497,906			497,906
Bylaw 1843	City of Nelson		15	November 7, 2006	October 19, 2021	212,155	42,450	25,514	14,875	144,192			144,192
Bylaw 1911	City of Nelson		15	November 2, 2007	December 1, 2022	94,790	14,500	7,822	6,553	72,468			72,468
Bylaw 2025	City of Nelson		20	April 21, 2009	June 3, 2029	1,933,834	100,745	42,647	107,250	1,790,442			1,790,442
Bylaw 2302	City of Nelson		20	October 4, 2012	October 4, 2032	4,663,518	201,491	53,459	174,000	4,408,569			4,408,569
Bylaw 2364	City of Nelson		20	September 26, 2013	September 26, 2033	736,299	30,224	6,548	34,650	699,528			699,528
Bylaw 2365	City of Nelson		20	September 26, 2013	September 26, 2033	224,980	9,235	2,001	10,588	213,745			213,745
Bylaw 1769	Town of Creston		17	April 19, 2006	April 19, 2023	1,229,536	141,787	85,219	165,648	1,002,580			1,002,580
Bylaw 2156	Town of Creston		15	March 29, 2011	March 29, 2026	363,271	39,919	-	13,259	323,352			323,352
Bylaw 2156	Town of Creston		15	April 8, 2013	April 8, 2028	1,089,877	74,512	16,165	47,061	999,100			999,100
Bylaw 2158	Town of Creston		10	October 6, 2010	October 6, 2020	62,785	22,489	8,289	10,071	32,008			32,008
Bylaw 2232	Village of Kaslo		10	October 12, 2011	October 12, 2021	51,322	12,484	3,947	4,875	34,881			34,881
Bylaw 1582	Village of Nakusp		25	April 7, 2003	June 3, 2028	147,152	5,628	6,072	6,043	135,453			135,453
Bylaw 2244	Village of Nakusp		20	October 12, 2011	October 12, 2021	521,681	23,843	7,533	23,075	490,305			490,305
Bylaw 2246	Village of Nakusp		20	October 12, 2011	October 12, 2021	80,824	3,694	1,167	3,575	75,963			75,963
Bylaw 2369	Village of Nakusp		20	September 26, 2013	September 26, 2033	224,980	9,235	2,001	10,588	213,745			213,745
Bylaw 2369	Village of Nakusp		20	October 14, 2014	October 14, 2034	85,740	3,358	570	3,000	81,811			81,811
Bylaw 2585	Village of Nakusp		20	March 16, 2005	March 16, 2025	282,620	10,518	-	8,903	272,102			272,102
Bylaw 1723	Village of New Denver		20	October 5, 2016	October 5, 2031	102,149	6,653	5,893	9,900	89,603			89,603
Bylaw 2519	Village of New Denver		15	April 11, 2007	April 11, 2027	227,168	13,710	835	5,355	212,622			212,622
Bylaw 2070	Village of Salmo		30	October 13, 2009	October 13, 2039	718,007	15,780	6,680	36,551	685,548			685,548
Bylaw 2197	Village of Salmo		15	April 4, 2011	April 4, 2026	90,833	7,491	2,367	6,300	80,975			80,975
						17,517,917	1,308,912	577,702	1,095,896	16,697,603			16,697,603
						3,066,300							

**REGIONAL DISTRICT OF CENTRAL KOOTENAY
SCHEDULE OF DEBTENTURE DEBT-UNAUDITED
FOR THE YEAR ENDED DECEMBER 31, 2019
M.F.A. DEBT**

BYLAW		NOMENCLATURE		REGIONAL DISTRICT OF CENTRAL KOOTENAY		TERM		DATE OF ISSUE		DATE OF MATURITY		BALANCE OUTSTANDING DECEMBER 31, 2018		ISSUES/ TRANSFERS		PRINCIPAL REPAYMENTS/ SINKING FUND DEPOSITS		ACTUARIAL ADDITION		CANADIAN FUNDS INTEREST & EXCHANGE PAYMENTS		BALANCE OUTSTANDING DECEMBER 31	
BYLAW	NOMENCLATURE	SERVICE	(IN YEARS)	DATE OF ISSUE	DATE OF MATURITY	OUTSTANDING DECEMBER 31, 2018	ISSUES/ TRANSFERS	REPAYMENTS/ SINKING FUND DEPOSITS	ACTUARIAL ADDITION	CANADIAN FUNDS INTEREST & EXCHANGE PAYMENTS	BALANCE OUTSTANDING DECEMBER 31												
Bylaw 1343	Central Refuse	S187	20	March 24, 1999	June 1, 2019	12,376	-	5,470	6,907	1,733	-												
Bylaw 1399	Central Refuse	S187	20	April 12, 2000	June 1, 2020	73,174	-	16,575	19,207	9,425	37,392												
Bylaw 1440	Central Refuse	S187	20	November 7, 2000	December 1, 2020	38,197	-	8,652	10,026	5,481	19,519												
Bylaw 1524	Balfour Fire	S141	20	April 9, 2002	June 1, 2022	17,072	-	1,815	2,146	1,050	13,111												
Bylaw 1589	Central Waste	S187	20	April 7, 2003	June 3, 2023	70,524	-	6,139	6,624	4,568	57,761												
Bylaw 1658	Nelson Recreation Facility	S226	25	April 22, 2004	April 22, 2029	1,768,082	-	62,857	61,586	78,750	1,643,628												
Bylaw 1689	Nelson Recreation Facility	S226	25	October 25, 2004	December 2, 2029	3,536,163	-	125,715	123,192	120,000	3,287,256												
Bylaw 1727	Nelson Recreation Facility	S226	25	April 6, 2005	April 6, 2030	780,984	-	31,216	20,761	20,150	729,008												
Bylaw 1802	Yahk Kingsgate Fire	S148	25	April 19, 2006	April 19, 2021	24,770	-	1,679	1,009	875	22,082												
Bylaw 1802	Yahk Kingsgate Fire	S148	15	April 19, 2006	April 19, 2026	50,418	-	10,088	6,063	3,535	34,267												
Bylaw 1914	Creston Recreation	S224	25	April 19, 2006	April 19, 2031	676,166	-	24,012	12,953	22,500	639,201												
Bylaw 1987	Creston Recreation	S224	25	November 2, 2007	December 1, 2032	7,117,098	-	240,120	115,316	290,000	6,761,662												
Bylaw 2069	West Waste	S188	10	November 20, 2008	November 20, 2018	99,949	-	70,223	29,726	34,820	-												
Bylaw 2127	Creston Recreation	S224	25	October 13, 2009	October 13, 2034	5,860,081	-	180,690	66,597	338,625	5,612,794												
Bylaw 2309	East Waste	S186	20	April 8, 2010	April 8, 2030	1,954,550	-	84,448	22,406	72,926	1,847,697												
Bylaw 2305	Creston Recreation	S224	20	October 4, 2012	October 4, 2032	1,632,231	-	70,522	18,711	60,900	1,542,999												
Bylaw 2325	Central Waste	S187	20	April 8, 2013	April 8, 2023	1,605,512	-	65,903	14,278	61,818	1,525,331												
Bylaw 2325	West Waste	S188	10	April 8, 2013	April 8, 2033	203,082	-	30,818	6,677	11,655	165,587												
Bylaw 2355	Kaslo Fire	S280	20	September 26, 2013	September 26, 2033	777,205	-	31,903	6,912	36,575	738,350												
Bylaw 2382	Central Waste	S187	20	April 7, 2014	April 7, 2034	755,292	-	29,583	5,025	29,070	720,685												
Bylaw 2411	Central Waste	S187	20	October 14, 2014	October 14, 2014	2,131,737	-	83,494	14,182	74,589	2,034,061												
Bylaw 2497	Kaslo Fire	S280	20	October 5, 2016	October 5, 2036	628,627	-	25,307	1,541	14,280	601,780												
Bylaw 2561	West Creston Fire	S291	20	October 4, 2017	October 4, 2037	433,253	-	16,747	502	14,175	416,003												
Bylaw 2656	Central Waste - HB Tailing Facility	S187	25	October 9, 2019	April 9, 2044	-	3,933,000	-	-	52,309	3,933,000												
Bylaw 2641	Regional Parks-Area A	S205	30	October 9, 2019	April 9, 2049	-	2,070,707	-	-	27,540	2,070,707												
RDCK SUBTOTAL						30,246,544	6,003,707	1,223,972	572,357	1,387,348	34,453,922												
RDCK UTILITIES						47,764,460	9,070,007	2,532,884	1,150,059	2,483,244	53,151,524												
Bylaw 1654	Arrow Creek Water	S251	25	April 22, 2029	April 22, 2029	589,360	-	20,952	20,532	26,250	547,876												
Bylaw 1726	McDonald Creek Water	S246	25	April 6, 2005	April 6, 2030	164,607	-	6,579	4,376	4,247	153,652												
Bylaw 2164	South Slocan Utility	S245	25	October 6, 2010	October 6, 2035	62,386	-	1,924	709	2,988	59,754												
Bylaw 2233	Riondel Water	S241	25	October 12, 2011	October 12, 2036	202,587	-	21,157	6,684	20,475	174,746												
Bylaw 2234	Arrow Creek Water	S251	20	October 12, 2011	October 12, 2031	462,900	-	6,003	1,897	8,125	465,000												
Bylaw 2511	South Slocan Utility	S245	25	October 5, 2016	October 5, 2041	88,766	-	2,578	157	1,974	86,031												
Bylaw 2560	Arrow Creek Water	S251	25	October 5, 2016	October 4, 2042	1,363,235	-	39,009	1,170	44,801	1,343,055												
RDCK UTILITIES						2,953,842	-	98,202	35,525	108,860	2,820,115												
RDCCK TOTAL						33,200,385	6,003,707	1,322,174	607,882	1,496,208	37,274,036												
GRAND TOTAL						50,778,302	9,070,007	2,631,086	1,185,584	2,592,104	55,971,639												
Accrued Actuarial						(541,411)					(598,551)												
						50,176,891					55,373,088												