



August 18, 2022

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

Dear Sir or Madam:

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

On August 18th, 2022, the Board passed the following motion:

"The Schedule and Statement of Financial Information for the Fiscal Year Ended December 31, 2021, having been received, be approved for release in accordance with the Financial Information Act, with a copy to be filed with the Ministry of Community, Sport and Cultural Development."

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

- Statement of Financial Information Approval;
- Schedule and Statement of Financial Information for the year ended December 31, 2021;
- Financial Information Regulation – Schedule 1 – Checklist – Statement of Financial Information (SOFI)

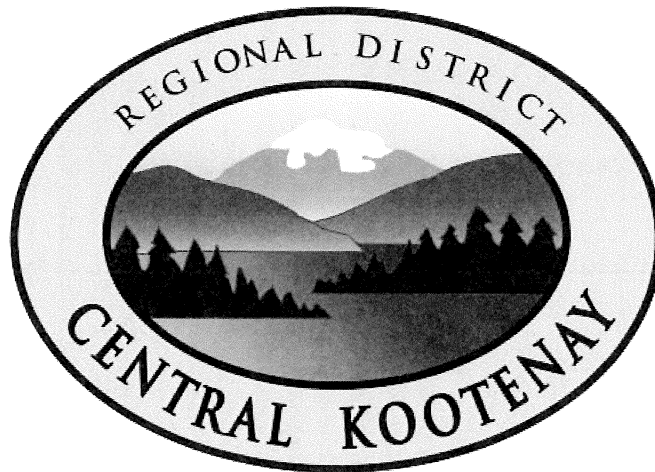
Please contact me if you require any further information.

Sincerely,

A handwritten signature in black ink, appearing to read "Yev Malloff".

Yev Malloff, CPA, CMA
Chief Financial Officer

Enclosures



REGIONAL DISTRICT OF CENTRAL KOOTENAY

Nelson, BC

**SCHEDULE AND STATEMENT OF FINANCIAL
INFORMATION**

**For the Year Ended
December 31, 2021**

REGIONAL DISTRICT OF CENTRAL KOOTENAY

STATEMENT OF FINANCIAL INFORMATION APPROVAL

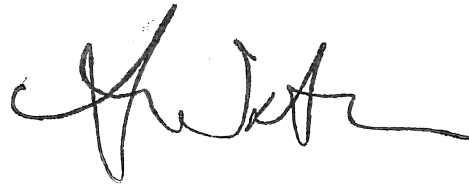
The undersigned, as authorized by the Financial Information Regulation, Schedule 1, subsection 9 (2) approves all the statements and schedules included in this Statement of Financial Information, produced under the Financial Information Act.



Yev Malloff, CPA, CMA

Chief Financial Officer

August 18th, 2022



Aimee Watson

Chair

August 18th, 2022



Financial Statements

Regional District of Central Kootenay

December 31, 2021

Contents

	Page
Management Responsibility Statement	1
Independent Auditor's Report	2 - 3
Statement of Financial Position	4
Statement of Operations	5
Statement of Changes in Net Debt	6
Statement of Cash Flows	7
Note to the Financial Statements	8
Schedule of Tangible Capital Assets	19
Statement of Financial Position - Capital Funds	20
Statement of Equity in Tangible Capital Assets	21
Reserve Funds	22-25
Statement of Financial Position - Operating Funds	26
Summary of Surpluses	27-31
Statement of Revenue and Expenditure	32-41
Summary of COVID Safe Restart Grant	42
Schedule of Debenture Debt	43-44

Management Responsibility Statement

The management of Regional District of Central Kootenay is responsible for preparing the financial statements, the notes to the financial statements and other financial information contained in this annual report.

Management prepares the financial statements in accordance with Canadian public sector accounting standards. The financial statements are considered by management to present fairly the management's financial position and results of operations.

The Regional District, in fulfilling its responsibilities, has developed and maintains a system of internal accounting controls designed to provide reasonable assurance that management assets are safeguarded from loss or unauthorized use, and that the records are reliable for preparing the financial statements.

The financial statements have been reported on by Grant Thornton LLP, Chartered Professional Accountants, the shareholders' auditors. Their report outlines the scope of their examination and their opinion on the financial statements.



Chief Financial Officer
August 18, 2022

Independent Auditor's Report

Grant Thornton LLP
513 Victoria Street
Nelson, BC
V1L 4K7

T +1 250 352 3165
F +1 250 352 7166
www.GrantThornton.ca

To the Board of Director's of
Regional District of Central Kootenay

Opinion

We have audited the financial statements of Regional District of Central Kootenay (the "Regional District"), which comprise the statement of financial position as at December 31, 2021, and the 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 financial statements present fairly, in all material respects, the financial position of the Regional District as at December 31, 2021, and the results of its operations and its 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 financial statements section of our report. We are independent of the Regional District in accordance with the ethical requirements that are relevant to our audit of the 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.

Other matter

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. Statements A - G and Schedule 1 included in the Supplemental Financial Information section are presented for purposes of additional analysis and are not a required part of the financial statements. Such supplemental information has not been subject to the auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on them.

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of the 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 financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Regional 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 Regional District or to cease operations, or has no realistic alternative but to do so.

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

Independent Auditor's Report (continued)

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the 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 these 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 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 Regional District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management'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 Regional 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 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 Regional District to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the 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.

Nelson, Canada
August 18, 2022

Grant Thornton LLP

Chartered Professional Accountants

REGIONAL DISTRICT OF CENTRAL KOOTENAY

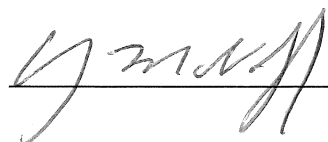
STATEMENT OF FINANCIAL POSITION

As at December 31, 2021

	2021	2020
FINANCIAL ASSETS		
Cash (note 2)	\$ 5,496,826	\$ 3,926,569
Temporary investments (note 2)	42,993,166	40,290,938
Accounts receivable	4,207,095	2,351,163
Due from member municipalities (note 4)	20,165,876	16,365,739
Due from member municipalities-accrued interest	197,353	174,254
	73,060,316	63,108,663
LIABILITIES		
Accounts Payable and accrued liabilities	4,794,982	2,642,358
Loans payable	2,263,191	1,337,081
Accrued interest payable - M.F.A.	437,922	419,042
Landfill closure and post closure costs accruals (note 5)	3,851,457	3,776,558
HB Mines- contaminated site liability (note 18)	5,037,894	6,616,306
Nelson transfer station-contaminated site liability (note 19)	740,000	740,000
Debenture Debt MFA (note 6)	55,117,218	53,524,509
Equipment financing loans (note 7)	1,719,023	1,188,618
Deferred revenue (note 8)	1,938,235	2,311,551
	75,899,921	72,556,023
NET DEBT (Exhibit "3")	(2,839,605)	(9,447,361)
NON-FINANCIAL ASSETS		
Works-in-progress (note 9)	4,086,420	2,439,331
Tangible capital assets (note 10)	114,118,704	115,593,676
Inventory of supplies	-	15,481
Prepaid expenses	534,376	396,456
	118,739,501	118,444,944
ACCUMULATED SURPLUS (note 11)	\$ 115,899,896	\$ 108,997,583

COMMITMENTS (note 16)

CONTINGENT LIABILITIES (note 21)



Chief Financial Officer

REGIONAL DISTRICT OF CENTRAL KOOTENAY

STATEMENT OF OPERATIONS For the year ended December 31, 2021

	Budget 2021 (note 17)	Actual 2021	Actual 2020
REVENUE			
Tax Levy	\$ 34,174,843	\$ 34,169,808	\$ 31,989,996
User Fees	10,552,970	10,253,647	8,418,137
Grants and donations	9,382,621	7,373,268	6,078,536
Gas Tax grant-Community Works	-	2,774,321	1,356,428
Committed funding - Columbia Basin Trust	-	1,368,182	1,579,344
Donated Land	-	-	-
Interest earnings	5,700	33,803	43,504
Interest earnings - Capital funds	-	706,051	653,319
Interest earnings - Reserve funds	-	332,902	530,778
Rental revenue	661,861	609,199	620,501
Permit fees	-	904,816	817,679
Cost recoveries and contract revenue	1,342,023	3,733,526	1,983,692
Sale of materials	87,127	33,890	68,471
Refund of surplus- MFA debt retirement	-	-	20,102
Gain on disposal of equipment	-	152,199	-
	<u>56,207,145</u>	<u>62,445,613</u>	<u>54,160,487</u>
EXPENSES (note 20)			
Legislative - directors expenses	950,654	826,760	806,036
Administration services	2,135,896	2,063,638	1,824,886
Wages and employees benefits	22,505,944	21,062,149	18,374,356
Provision for Landfill closure and post closure costs	387,940	2,329,840	2,210
Provision for Contaminated site costs	-	-	-
Utilities	1,383,325	1,259,266	1,170,166
General - operations and maintenance	2,441,688	1,894,140	1,756,358
Vehicles - operations and maintenance	530,099	561,787	478,069
Equipment - operation and maintenance	878,606	537,577	432,477
Grants	4,928,771	6,430,651	5,176,910
Financial services grant	-	-	-
Committed funding - Columbia Basin Trust	-	1,333,579	1,531,281
Gas Tax grant-Community Works	-	814,265	1,163,964
Services contracted out	10,450,835	8,569,450	10,025,442
Debt services charges - interest	1,553,548	1,354,627	1,406,300
Loss on impairment of tangible capital assets	-	-	-
Amortization	-	6,505,571	6,292,111
	<u>48,147,306</u>	<u>55,543,300</u>	<u>50,440,566</u>
ANNUAL SURPLUS	8,059,839	6,902,313	3,719,921
ACCUMULATED SURPLUS, BEGINNING OF YEAR	108,997,583	108,997,583	105,277,662
ACCUMULATED SURPLUS, END OF YEAR	\$ 117,057,422	\$ 115,899,896	\$ 108,997,583

REGIONAL DISTRICT OF CENTRAL KOOTENAY

STATEMENT OF CHANGES IN NET DEBT

For the year ended December 31, 2021

	Budget 2021	Actual 2021	Actual 2020
ANNUAL SURPLUS	\$ 8,059,839	\$ 6,902,313	\$ 3,719,921
Acquisition of tangible capital assets including Works-in-progress	(23,494,564)	(6,778,225)	(4,360,418)
Amortization of tangible capital assets including leases	-	6,505,571	6,289,474
Loss on impairment of tangible capital assets	-	-	2,637
Proceeds from sale of tangible capital assets	220,117	252,737	-
Gain on disposal of tangible capital assets	-	(152,200)	-
	<u>(23,274,447)</u>	<u>(172,117)</u>	<u>1,931,693</u>
Decrease in supplies inventories	-	15,481	38,136
Decrease (increase) in prepaid expense	-	(137,921)	94,242
	<u>-</u>	<u>(122,440)</u>	<u>132,378</u>
CHANGE IN NET DEBT	(15,214,608)	6,607,756	5,783,992
NET DEBT AT BEGINNING OF YEAR	(9,447,361)	(9,447,361)	(15,231,353)
NET DEBT AT END OF YEAR	\$ (24,661,969)	\$ (2,839,605)	\$ (9,447,361)

REGIONAL DISTRICT OF CENTRAL KOOTENAY

STATEMENT OF CASH FLOWS For the year ended December 31, 2021

	2021	2020
OPERATING ACTIVITIES		
Annual surplus	\$ 6,902,313	\$ 3,719,921
Non-cash items		
Amortization	6,505,571	6,292,111
Gain on disposal of tangible capital assets	(152,200)	-
Actuarial adjustments MFA debt	(706,051)	(653,319)
Changes in prepaid expenses	(137,921)	94,242
Changes in inventory of supplies	15,481	38,136
	5,524,880	5,771,170
Changes to financial assets		
Accounts receivable	(1,855,932)	1,094,596
Other receivables	(23,100)	51,402
	(1,879,032)	1,145,998
Changes to financial liabilities		
Accounts payable and accrued liabilities	2,152,627	(3,463,885)
Landfill closure & post closure costs accruals	74,899	2,210
Contaminated site liability	(1,578,412)	-
Accrued interest	18,880	(102,553)
Deferred revenue	(373,316)	701,269
	294,677	(2,862,959)
Cash Provided By Operating Activities	10,842,838	7,774,130
CAPITAL TRANSACTIONS		
Acquisition of tangible capital assets including Works-in-progress	(6,778,225)	(4,360,418)
Proceeds from sale of tangible capital assets	252,737	-
Cash applied to capital transactions	(6,525,488)	(4,360,418)
FINANCING ACTIVITIES		
Operating fund borrowing		-
Temporary borrowing	1,184,258	1,077,313
MFA borrowing	-	2,170,106
Equipment financing borrowing	885,100	1,015,162
Repayment of principal on temporary borrowing	(258,149)	(95,259)
Repayment of principal on equipment financing loans	(354,695)	(114,800)
Repayment of long-term debt	(1,501,378)	(1,397,881)
Cash Provided By Financing Activities	(44,864)	2,654,641
INCREASE IN CASH	4,272,486	6,068,353
CASH, BEGINNING OF YEAR	44,217,506	38,149,153
CASH, END OF YEAR	\$ 48,489,992	\$ 44,217,506

REGIONAL DISTRICT OF CENTRAL KOOTENAY

NOTES TO FINANCIAL STATEMENTS

As at December 31, 2021

1. SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The 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 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 FINANCIAL STATEMENTS

As at December 31, 2021

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>2021</u>	<u>2020</u>
Reserve funds and temporary investments (note 13)	\$ 31,961,148	\$ 28,011,902
Deferred funds (note 8)	1,938,235	2,311,551
MFA debt proceeds internally restricted for HB Mines remediation	3,714,016	3,825,126
Unrestricted cash and temporary investments	<u>10,876,593</u>	<u>10,068,928</u>
	<u>\$ 48,489,992</u>	<u>\$ 44,217,507</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, 2021, the Regional District had drawn an amount of \$Nil (2020 - \$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 FINANCIAL STATEMENTS

As at December 31, 2021

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)	212,797	240,509	943,115
Total Capacity of the Site	923,000	1,045,000	2,382,000
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	\$ 6,371,000	\$ 2,676,000	\$ 6,453,000
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, 2021			
Landfill liability and cost accruals		2021	2020
Total Landfill Liability		<u>\$ 3,851,457</u>	<u>\$ 3,776,556</u>
Landfill Liability Open Sites		3,134,644	3,068,820
Landfill Liability Closed Sites		716,813	707,736
		<u>\$ 3,851,457</u>	<u>\$ 3,776,556</u>

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 FINANCIAL STATEMENTS

As at December 31, 2021

6. DEBENTURE DEBT - M.F.A.

Debt principal is reported net of sinking fund balances, and interest expense is reported net of sinking fund earnings. Included in the debenture debt is debt that the District has incurred on behalf of its member municipalities.

	2021	2020
Debt principal as follows:		
Due from member municipalities (see note 2)	\$ 20,165,876	\$ 16,365,739
Owing by the District	<u>34,951,342</u>	<u>37,158,770</u>
Debt principal outstanding in Canadian funds (See Schedule 1)	<u>\$ 55,117,218</u>	<u>\$ 53,524,509</u>

The debenture debt bears various interest rates set at the time of borrowing and adjusted on the 10th anniversary if applicable; debt has varying maturity dates.

The estimated principal payments required in the next five years, on the District's portion of long-term debt, are as follows:

2022	2,248,805
2023	2,331,968
2024	2,360,471
2025	2,453,773
2026	2,567,398

7. EQUIPMENT FINANCING LOANS -M.F.A

	2021	2020
Equipment financing	<u>\$ 1,719,023</u>	<u>\$ 1,188,618</u>

Equipment financing is repayable to Municipal Finance Authority and bears interest at 1.78% per annum and mature in periods 2022 to 2026.

The District's cash payments for interest in 2021 were \$10,155 (2020 - \$4,731).

The estimated principal payments required in the next four years, on the equipment financing debt, are as follows:

2022	455,070
2023	395,193
2024	365,887
2025	358,145
2025	181,059

REGIONAL DISTRICT OF CENTRAL KOOTENAY

NOTES TO FINANCIAL STATEMENTS

As at December 31, 2021

8. DEFERRED REVENUE

	Beginning Balance	Additions	Reductions	Ending Balance
Recreation Centres	567,483	779,686	567,483	779,686
Columbia Basin Trust	139,356	1,525,916	1,407,886	257,386
CBT-Wildfire Reduction	150,000	90,000		240,000
UBCM-FireSafe	76,952		76,952	-
Province of BC-Child Care	1,178,324	630,883	1,809,207	-
Connectivity - Province of BC		250,240	15,040	235,200
Cottonwood - Trans Canada		78,800		78,800
Economic Recovery - Province of BC		197,413	89,638	107,775
Other	199,436	239,388	199,436	239,388
	<u>\$ 2,311,551</u>	<u>\$ 3,792,326</u>	<u>\$ 4,165,642</u>	<u>\$ 1,938,235</u>

a. Recreation Centres Deferred Revenue

The District has a current balance of \$779,686 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 \$1,525,916 (2020 - \$1,514,807) in Grant funding and funds returned from completed projects. Interest of \$325 (2020 - \$688) was received in the current year. During the year a total of \$1,407,886 (2020 - \$1,608,402) was expended.

c. Columbia Basin Trust - Wildfire Reduction

In 2021, the District received \$90,000 (2020 - \$150,000) from Columbia Basin Trust for the Wildfire Reduction Innovation Project. As at December 31, 2021, \$nil of these funds have been expended.

d. UBCM-Fire Safe

In 2020, the District received \$199,996 from the Union of BC Municipalities under the Community Emergency Preparedness Fund. As at December 31, 2021, all of the funds were expended.

e. Province of BC - Connectivity

In 2021, the District received \$250,240 from the Province of BC for the East Shore Connectivity Project. As at December 31, 2021, \$15,040 was expended.

f. Province of BC - Community Economic Recovery Infrastructure Program

In 2021, the District received \$197,413 from the Province of BC for the East Shore Connectivity Project. As at December 31, 2021, \$89,638 was expended.

g. Other Deferred Revenue

The District has received \$239,388 in various deposits. These funds are recognized in revenue in the future period when the related program has been provided.

REGIONAL DISTRICT OF CENTRAL KOOTENAY

NOTES TO FINANCIAL STATEMENTS

As at December 31, 2021

9. WORKS-IN-PROGRESS

Works-in-progress consists of tangible capital assets that are not being amortized as they were under construction or otherwise not in use at December 31, 2021.

10. TANGIBLE CAPITAL ASSETS

	2021	2020
TANGIBLE CAPITAL ASSETS		
General Capital Fund		
Land	\$ 13,560,948	\$ 13,560,948
Building and building components	78,914,483	76,608,630
Leasehold improvements	337,009	337,009
Engineering structures (including land improvements)	18,542,390	18,451,393
Paving	1,756,979	1,680,958
Operating and office equipment	28,812,590	27,689,638
	<u>141,924,399</u>	<u>138,328,576</u>
Accumulated amortization	<u>(63,211,668)</u>	<u>(58,717,842)</u>
Net General Capital Fund Tangible Capital Assets	<u>78,712,731</u>	<u>79,610,734</u>
Water Utility Capital Fund		
Land	1,440,555	1,419,709
Building and building components	4,428,639	4,370,988
Engineering structures (including land improvements)	41,694,245	41,084,895
Paving	688,871	688,871
Operating and office equipment	1,296,670	1,088,865
	<u>49,548,980</u>	<u>48,653,328</u>
Accumulated amortization	<u>(14,706,519)</u>	<u>(13,274,778)</u>
Net Water Utility Capital Fund Tangible Capital Assets	<u>34,842,461</u>	<u>35,378,550</u>
Transit Utility Capital Fund		
Bus Shelters	817,553	817,553
Accumulated amortization	<u>(254,041)</u>	<u>(213,162)</u>
Net Transit Utility Capital Fund Tangible Capital Assets	<u>563,512</u>	<u>604,391</u>
TOTAL NET TANGIBLE CAPITAL ASSETS	<u>\$ 114,118,704</u>	<u>\$ 115,593,675</u>

11. ACCUMULATED SURPLUS

	2021	2020
Unrestricted	\$ 953,164	\$ (1,187,982)
Restricted reserve funds (note 13)	31,961,148	28,011,901
Equity in tangible capital assets (note 14)	82,985,584	82,173,663
	<u>\$ 115,899,896</u>	<u>\$ 108,997,582</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY

NOTES TO FINANCIAL STATEMENTS

As at December 31, 2021

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	2021 Total	2020 Total
Balance, beginning of year	\$ 1,167,968	\$ 2,113,274	\$ 3,281,242	\$ 3,535,579
Add: Interest earnings	20,238	-	20,238	24,083
New issues	54,007	89,430	143,437	66,831
Deduct: Payouts on debt retirement	(18,400)	(46,400)	(64,800)	(345,251)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Balance, end of year	\$ 1,223,813	\$ 2,156,304	\$ 3,380,117	\$ 3,281,242
Member municipalities portion	491,281	893,248	1,384,529	1,286,996
Regional District's portion	732,532	1,263,056	1,995,588	1,994,246
	<u>\$ 1,223,813</u>	<u>\$ 2,156,304</u>	<u>\$ 3,380,117</u>	<u>\$ 3,281,242</u>

13. RESTRICTED RESERVE FUNDS

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

	2021	2020
Fund Balance, at beginning of year	\$ 28,011,902	\$ 26,688,768
Add: Interest earnings	332,903	530,778
Contributions to reserves	7,725,289	5,409,198
Transfers out of reserves	(4,108,946)	(4,616,842)
	<u> </u>	<u> </u>
Fund Balance, end of year (statement C)	\$ 31,961,148	\$ 28,011,902

REGIONAL DISTRICT OF CENTRAL KOOTENAY

NOTES TO FINANCIAL STATEMENTS

As at December 31, 2021

14. EQUITY IN TANGIBLE CAPITAL ASSETS

The 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:

	2021	2020
Investment in capital assets is calculated as follows:		
Tangible capital assets	\$ 114,118,704	\$ 115,593,675
Work in progress	4,086,420	2,439,331
Deduct: Amounts financed by		
-loans and debenture debt (net)	(31,237,326)	(33,333,644)
-equipment financing loans	(1,719,023)	(1,188,618)
-temporary borrowing	(2,263,191)	(1,337,081)
	\$ 82,985,584	\$ 82,173,663
Fund Balance, end of year (Exhibit 1)	\$ 82,985,584	\$ 82,173,663

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, 2020, the plan has about 220,000 active members and approximately 112,000 retired members. Active members include approximately 42,000 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 \$1,079,875 (2020 - \$989,318) for employer contributions to the plan in fiscal year 2021.

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 FINANCIAL STATEMENTS

As at December 31, 2021

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 2021 approved under bylaw 2770 on March 18, 2021.

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	\$ (177,056)
Add:	
Capital expenditures	23,494,564
Debt principal repayments	1,923,741
Equipment financing principal repayments	573,406
	<u>25,991,711</u>
Deduct	
Borrowing	6,428,822
Proceeds from Asset Disposal	220,117
Transfers from reserves and own funds	6,542,320
Surplus included in accumulated surplus	4,563,557
	<u>17,754,816</u>
Budget surplus reported in the financial statements	<u><u>\$ 8,059,839</u></u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY

NOTES TO FINANCIAL STATEMENTS

As at December 31, 2021

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, 2021 represents managements best estimate at the financial statement date and has been quantified by a environmental consultant. The District commenced the remediation project in 2021 and plans to conclude it in 2022.

Remediation and post-remediation monitoring period in years	100	
Projected year of final post remediation monitoring costs	2122	
Discount rate	1.5-3%	
Total undiscounted remediation and post-remediation costs	9,171,000	
	2021	2020
Remediation liability	\$ 1,156,584	\$ 3,822,056
Post remediation liability	<u>3,881,310</u>	<u>2,794,250</u>
Total Contaminated Site Liability	<u><u>5,037,894</u></u>	<u><u>6,616,306</u></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, 2021 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 2022. The District plans to commence the project in 2022.

	2021	2020
Total remediation liability	<u><u>\$ 740,000</u></u>	<u><u>\$ 740,000</u></u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY

NOTES TO FINANCIAL STATEMENTS

As at December 31, 2021

20. EXPENSES BY FUNCTION

	2021	2020
General government	8,702,471	8,989,146
Planning and development	5,610,766	4,058,980
Protective services	7,186,037	6,360,197
Parks and recreation	3,970,006	13,384,142
Transit operations	1,732,535	1,631,487
Water utility operations	14,076,571	3,597,250
Refuse services	9,921,564	7,238,617
Grants	4,343,350	5,180,748
Total as per Exhibit 2	<u>55,543,300</u>	<u>50,440,567</u>

21. 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.

Exhibit "6"
REGIONAL DISTRICT OF CENTRAL KOOTENAY
Financial Statements Schedule - Tangible Capital Assets For the Year
Ended December 31, 2021

	General Capital Fund						Water Utility Capital Fund					Transit Utility Capital Fund	Work in Process	2021 Total	2020 Total	
	Land	Building & building components	Leasehold improvements	Engineering structures (include land improvements)	Paving	Operating & office equipment (include computer software)	Land	Building & building components	Engineering structures (include land improvements)	Paving	Operating & office equipment	Bus Shelters				
COST																
Opening Balance	13,560,948	76,608,630	337,009	18,451,393	1,680,958	27,689,639	1,419,709	4,370,988	41,084,895	688,871	1,088,865	817,553	2,439,331	190,238,789	185,878,371	
Add: Additions	-	2,210,194	-	-	76,021	1,698,342	20,846	-	17,152	-	197,927	-	2,557,742	6,778,225	4,360,418	
Transfers	-	95,659	-	90,997	-	64,271	-	57,651	592,198	-	9,878	-	(910,653)	-	-	
Less: Disposals						639,662								639,662	-	
Closing Balance	13,560,948	78,914,483	337,009	18,542,390	1,756,979	28,748,320	1,440,555	4,428,639	41,694,245	688,871	1,296,670	817,553	4,086,420	196,377,352	190,238,789	
ACCUMULATED AMORTIZATION																
Opening Balance	-	35,359,517	337,009	6,188,286	416,790	16,416,240	-	3,332,275	9,346,613	163,606	432,284	213,162	-	72,205,782	65,913,671	
Add: Amortization		2,785,858		702,801	45,551	1,498,740		217,185	1,147,456	17,222	49,878	40,879		6,505,571	6,292,111	
Less: Acc. Amort on Disposals						539,125								539,125	-	
Closing Balance	-	38,145,375	337,009	6,891,087	462,341	17,375,856	-	3,549,460	10,494,069	180,828	482,162	254,041	-	78,172,228	72,205,782	
Net Book Value, year ended December 31, 2021	13,560,948	40,769,108	-	11,651,303	1,294,638	11,372,464	1,440,555	879,179	31,200,176	508,043	814,508	563,512	4,086,420	118,205,124	118,033,007	
Net Book Value, year ended December 31, 2020	13,560,948	41,249,113	-	12,263,107	1,264,168	11,273,399	1,419,709	1,038,713	31,738,282	525,265	656,581	604,391	2,439,331	118,033,007		

REGIONAL DISTRICT OF CENTRAL KOOTENAY
 SUPPLEMENTARY INFORMATION
 STATEMENT OF FINANCIAL POSITION
 CAPITAL FUNDS
 AS AT DECEMBER 31, 2021

	2021	2020
<u>NON FINANCIAL ASSETS</u>		
WORKS IN PROGRESS	<u>4,086,420</u>	<u>2,439,331</u>
TANGIBLE CAPITAL ASSETS, at cost		
Land	15,001,503	14,980,657
Buildings	83,680,131	81,316,627
Bus shelters	817,553	817,553
Engineering structures	60,236,635	59,536,288
Paving	2,445,850	2,369,829
Operating equipment	30,109,261	28,778,503
Accumulated amortization	<u>(78,172,228)</u>	<u>(72,205,782)</u>
	<u>114,118,704</u>	<u>115,593,676</u>
TOTAL NON FINANCIAL ASSETS	<u>118,205,124</u>	<u>118,033,007</u>
<u>FINANCIAL ASSETS</u>		
DUE FROM OTHER MUNICIPALITIES (re MFA debt)		
Due from Village of Nakusp	1,113,150	1,192,803
Due from City of Nelson	7,683,456	8,597,840
Due from Village of Salmo	707,958	742,913
Due from Village of Kaslo	-	17,782
Due from City of Castlegar	6,156,738	3,871,795
Due from Village of New Denver	244,807	274,070
Due from Town of Creston	<u>4,566,512</u>	<u>1,953,112</u>
	20,472,622	16,650,315
Deduct: Actuarial accrual	<u>(306,746)</u>	<u>(284,577)</u>
	<u>20,165,876</u>	<u>16,365,739</u>
TOTAL ASSETS (BOTH NON FINANCIAL AND FINANCIAL)	<u>138,371,000</u>	<u>134,398,746</u>
<u>FINANCIAL LIABILITIES</u>		
TEMPORARY BORROWING	<u>2,263,191</u>	<u>1,337,081</u>
DEBENTURES OUTSTANDING		
Municipal Finance Authority (Schedule "1")	51,976,685	50,223,775
Deduct: Accrued Actuarials	<u>(573,483)</u>	<u>(524,392)</u>
	<u>51,403,202</u>	<u>49,699,383</u>
EQUIPMENT FINANCING LOANS OUTSTANDING	1,719,023	1,188,618
TOTAL FINANCIAL LIABILITIES	<u>55,385,415</u>	<u>52,225,082</u>
EQUITY IN TANGIBLE CAPITAL ASSETS	<u>\$ 82,985,585</u>	<u>\$ 82,173,664</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
SUPPLEMENTARY INFORMATION

STATEMENT OF EQUITY IN TANGIBLE CAPITAL ASSETS
CAPITAL FUNDS
AS AT DECEMBER 31, 2021

	2021	2020
BALANCE, BEGINNING OF YEAR	<u>\$ 82,173,664</u>	<u>\$ 86,214,553</u>
ADD:		
Capital expenditures in the year including works-in-progress	6,778,224	4,360,418
Contributions from operating funds for MFA debt reduction	1,390,268	1,290,007
Contributions from operating funds for equipment financing payments	354,695	114,800
Contributions from operating funds for temporary borrowing principal payments	258,149	95,259
Accrued actuarial increase	26,922	5,644
Actuarial increase - Sinking Funds	679,129	647,675
	<u>9,487,387</u>	<u>6,513,803</u>
	<u>91,661,050</u>	<u>92,728,356</u>
DEDUCT:		
Amortization	(6,505,571)	(6,292,111)
Gain on sale of tangible capital assets	152,200	-
Proceeds from sale of tangible capital assets	(252,737)	-
Proceeds from temporary borrowing	(1,184,258)	(3,247,419)
Proceeds from equipment financing agreement with M.F.A.	(885,100)	(1,015,162)
	<u>(8,675,466)</u>	<u>(10,554,692)</u>
BALANCE, END OF YEAR (Statement "A")	<u><u>\$ 82,985,585</u></u>	<u><u>\$ 82,173,664</u></u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
SUPPLEMENTARY INFORMATION

BALANCE SHEET
RESERVE FUNDS
AS AT DECEMBER 31, 2021

RESERVE FUNDS	ASSETS				LIABILITIES				
	Service	Short Term Investments	Due from (to) Operations	Total Assets	Balance at Dec 31 2020	2021 Contributions	2021 Earnings	2021 Expenditures	Balance at Dec 31 2021
RSRV Climate Action - Service 100	S100	124,155	57,417	181,572	122,467	57,417	1,688	-	181,572
Office Equipment Reserve - Service 100	S100	2,196	-	2,196	2,172	-	24	-	2,196
Administrative Office Capital									
Projects and Equipment - Service 100	S100	91,586	-	91,586	90,575	-	1,011	-	91,586
Vehicle Replacement - Service 100	S100	179,565	58,306	237,871	177,261	91,309	2,304	33,003	237,871
Contingency, legal, project fund - Service 100	S100	338	-	338	334	-	4	-	338
Records conversion Reserve - Service 100	S100	25,224	-	25,224	24,946	-	278	-	25,224
Liability Insurance Reserve - Service 100	S100	224,575	-	224,575	222,096	-	2,479	-	224,575
Property Insurance Reserve - Service 100	S100	27,794	-	27,794	27,487	-	307	-	27,794
Vehicle Deductible Reserve - Service 100	S100	1,448	-	1,448	1,432	-	16	-	1,448
Other projects - Service 100	S100	1,093	-	1,093	1,081	-	12	-	1,093
Information Technology Equipment Reserve - Service 100	S100	127,428	(126,721)	707	126,721	-	707	126,721	707
COVID Restart Funds - Service 100	S100	575,569	(472,864)	102,705	571,825	614,960	3,744	1,087,825	102,705
Election Cost Reserve - Service 101	S101	66,567	-	66,567	65,832	-	735	-	66,567
GIS Reserve - Service 102	S102	32,283	15,768	48,051	31,840	15,768	443	-	48,051
Building Rehab Reserve - Service 103	S103	110,254	172,816	283,070	108,083	172,816	2,171	-	283,070
Building Legal Reserve - Service 103	S103	15,506	34,000	49,506	15,147	60,000	359	26,000	49,506
Planning & Land Use - Service 104	S103	10,229	-	10,229	10,116	-	113	-	10,229
Feasibility Studies Reserve - Service 106	S106	172,730	(33,300)	139,430	171,007	-	1,723	33,300	139,430
Kaslo Fire Reserve - Service 280	S280	134,524	27,669	162,193	132,887	27,669	1,638	-	162,193
Riondel Fire - Service 128	S128	40,991	22,047	63,037	40,416	22,047	574	-	63,037
Wynndel Fire - Service 129	S129	331,124	10,836	341,960	327,409	49,836	3,716	39,000	341,960
Canyon Lister Fire Reserve - Service 130	S130	189,332	111,970	301,302	186,624	136,970	2,708	25,000	301,302
Creston Fire Contract - Service 131	S131	48,491	-	48,491	47,956	-	535	-	48,491
Blewett Fire Contract Reserve - Service 133	S133	142	-	142	141	-	2	-	142
North Shore Fire Reserve - Service 134	S134	1,460	71,660	73,119	1,048	71,660	412	-	73,119
Ymir Fire Reserve - Service 136	S136	504,248	(46,463)	457,785	498,938	50,863	5,311	97,326	457,785
Tarrys Fire - Service 137	S137	157,798	(3,600)	154,198	156,076	-	1,722	3,600	154,198
Pass Creek Fire - Service 137	S137	9,050	(8,900)	150	8,999	-	51	8,900	150
Robson Fire Reserve - Service 138	S138	1,500	38,418	39,918	1,272	38,418	229	-	39,918
New Denver Fire - Service 140	S140	982	-	982	971	-	11	-	982
Balfour Fire Reserve - Service 141	S141	249,452	37,540	286,992	246,491	77,089	2,961	39,549	286,992
Winlaw Fire Building & Major Equipment - Service 142	S142	1,064	(1,058)	6	1,058	13,155	6	14,213	6
Passmore Fire Building & Major Equipment - Service 142	S142	110,326	(63,683)	46,643	109,460	16,000	867	79,683	46,643
Slocan Fire Building & Major Equipment - Service 142	S142	115,698	(23,684)	92,014	114,552	14,582	1,147	38,266	92,014
Crescent Valley Fire Building & Major Equipment - Service 142	S142	85,940	(13,536)	72,404	85,066	10,200	874	23,736	72,404
Carried Forward		\$ 3,770,665	\$ (135,364)	\$ 3,635,301	\$ 3,729,782	\$ 1,540,758	\$ 40,883	\$ 1,676,122	\$ 3,635,301

REGIONAL DISTRICT OF CENTRAL KOOTENAY
SUPPLEMENTARY INFORMATION

BALANCE SHEET
RESERVE FUNDS
AS AT DECEMBER 31, 2021

RESERVE FUNDS	ASSETS				LIABILITIES				
	Service	Short Term Investments	Due from (to) Operations	Total Assets	Balance at Dec 31 2020	2021 Contributions	2021 Earnings	2021 Expenditures	Balance at Dec 31 2021
Brought Forward		\$ 3,770,665	\$ (135,364)	\$ 3,635,301	\$ 3,729,782	\$ 1,540,758	\$ 40,883	\$ 1,676,122	3,635,301
Beasley Fire - Service 144	S144	39,263	92,592	131,855	38,318	92,592	945	-	131,855
Blewett Fire - Service 144	S144	81,288	(39,222)	42,066	80,607	-	681	39,222	42,066
Ootischenia Fire Reserve - Service 145	S145	6,124	-	6,124	6,056	-	68	-	6,124
Yahk-Kingsgate fire Reserve - Service 148	S148	170,207	-	170,207	168,328	-	1,879	-	170,207
Area I and J Jaws Fund - Service 149	S149	48,910	(31,719)	17,191	48,545	7,768	365	39,487	17,191
Jaws of Life - Kaslo - Service 150	S150	676	-	676	668	-	7	-	676
Emergency 911 Capital Reserve Fund - Service 156	S156	7	1,239	1,246	-	1,239	7	-	1,246
Emergency Planning - Creston and Areas A, B and C - Service 157	S157	2,141	-	2,141	2,117	-	24	-	2,141
Emergency Planning - Salmo and Area G - Service 158	S158	2,141	-	2,141	2,117	-	24	-	2,141
Emergency Planning - Nakusp and Area K - Service 159	S159	2,141	-	2,141	2,117	-	24	-	2,141
Emergency Planning - Silvertown, Slokan, New Denver and Area H - Service 161	S161	2,141	-	2,141	2,117	-	24	-	2,141
Emergency Planning - Kaslo and Area D - Service 162	S162	2,141	-	2,141	2,117	-	24	-	2,141
Emergency Planning - Areas I and J - Service 163	S163	2,141	-	2,141	2,117	-	24	-	2,141
Consolidated Emergency Services - Service A101	A101	379	7,000	7,379	336	7,000	43	-	7,379
Riondel Drainage Reserve - Service 165	S165	41,110	7,209	48,319	40,617	7,209	494	-	48,319
Riondel Street Light Reserve - Service 166	S166	3,113	-	3,113	3,078	-	34	-	3,113
Ymir Street Light Reserve - Service 167	S167	18,379	238	18,617	18,175	238	204	-	18,617
South Slokan Street Light Reserve - Service 168	S168	9,255	410	9,665	9,151	410	104	-	9,665
Brilliant Street Light Reserve - Service 169	S169	22,690	581	23,271	22,436	581	254	-	23,271
Robson Street Light Reserve - Service 170	S170	8,531	103	8,634	8,436	103	95	-	8,634
Edgewood Street Light Reserve - Service 171	S171	616	1,031	1,647	603	1,031	12	-	1,647
Area I (Voykin Subdivision) Street Light Reserve - Service 172	S172	303	34	337	299	34	4	-	337
Area H (Mt. Sentinel) Street Light Reserve - Service 173	S173	307	53	360	303	53	4	-	360
Mosquito Control Area D Reserve - Service 184	S184	16,975	(4,000)	12,975	16,810	-	165	4,000	12,975
East Waste Reserve - Service 186	S186	417,097	(28,942)	388,155	412,652	193,281	4,445	222,223	388,155
Refuse East - Stabilization - Service 186	S186	605,933	-	605,933	599,243	-	6,690	-	605,933
East Refuse Landfill Liability Reserve - Service 186	S186	995,368	-	995,368	984,379	-	10,989	-	995,368
Central Waste Reserve - Service 187	S187	430,155	(87,257)	342,899	425,888	134,419	4,267	221,676	342,899
Central Septage Reserve - Service 187	S187	50,020	-	50,020	49,468	-	552	-	50,020
Refuse Central - Stabilization - Service 187	S187	148,761	(145,076)	3,685	147,919	-	842	145,076	3,685
Refuse West - Stabilization - Service 188	S188	823,977	563,862	1,387,839	811,768	563,862	12,210	-	1,387,839
West Waste Reserve - Service 188	S189	2,644,388	(34,378)	2,610,010	2,615,383	-	29,005	34,378	2,610,010
West Rural Septage Reserve - Service 190	S190	310,787	134,064	444,851	306,616	134,064	4,171	-	444,851
Creston Library - Service 193	S193	261,227	70,000	331,227	257,957	70,000	3,270	-	331,227
Carried Forward		\$ 10,939,356	\$ 372,458	\$ 11,311,814	\$ 10,816,525	\$ 2,754,643	\$ 122,831	\$ 2,382,184	11,311,814

REGIONAL DISTRICT OF CENTRAL KOOTENAY
SUPPLEMENTARY INFORMATION

BALANCE SHEET
RESERVE FUNDS
AS AT DECEMBER 31, 2021

RESERVE FUNDS	ASSETS				LIABILITIES				
	Service	Short Term Investments	Due from (to) Operations	Total Assets	Balance at Dec 31 2020	2021 Contributions	2021 Earnings	2021 Expenditures	Balance at Dec 31 2021
Brought Forward		\$ 10,939,356	\$ 372,458	\$ 11,311,814	\$ 10,816,525	\$ 2,754,643	\$ 122,831	\$ 2,382,184	11,311,814
Library - Kaslo & Defined Area D - Service 194	S194	12	2,100	2,112	-	2,100	12	-	2,112
Library - Area J - Service 197	S197	2,106	-	2,106	2,083	-	23	-	2,106
Library - Area I - Service 198	S198	1,733	-	1,733	1,714	-	19	-	1,733
Parkland Dedication Area C Reserve - Service 201	S201	129	23,100	23,229	-	23,100	129	-	23,229
Parkland Dedication Area E Reserve - Service 202	S202	45,765	-	45,765	45,260	-	505	-	45,765
Parkland - Area G - Service 202	S202	61,257	20,000	81,257	60,470	20,000	787	-	81,257
Parkland Dedication Area A Reserve - Service 205	S205	260	-	260	257	-	3	-	260
Recreation Area, Def E & F - Service 207	S207	14,787	-	14,787	14,624	-	163	-	14,787
Riondel Recreation Facility - Service 209	S209	136,333	-	136,333	134,828	-	1,505	-	136,333
North Shore Hall - Service 211	S211	12,818	4,476	17,293	12,651	4,476	166	-	17,293
South Slokan School House - Service 214	S214	75,720	(16,165)	59,555	74,973	-	747	16,165	59,555
Castlegar Complex - Service 222	S222	628,866	50,000	678,866	621,647	50,000	7,219	-	678,866
Union Employee's Unused Sick Leave - Service 222	S222	75,994	-	75,994	75,155	-	839	-	75,994
Parkland Dedication Area J Reserve - Service 222	S222	712	-	712	704	-	8	-	712
Creston Recreation Complex - Service 224	S224	335,278	235,000	570,278	330,280	235,000	4,999	-	570,278
Nelson & District Facility - Master Plan - Service 226	S226	24,078	-	24,078	23,812	-	266	-	24,078
Nelson Facility Reserve - Service 226	S226	592,538	-	592,538	585,996	-	6,542	-	592,538
Castlegar Aquatic Reserve - Service 227	S227	1,157,643	100,000	1,257,643	1,144,310	100,000	13,333	-	1,257,643
Transit Castlegar - Service 237	S237	296,860	251,602	548,462	292,193	251,602	4,666	-	548,462
Transit Creston - Service 234	S234	37,940	22,083	60,023	37,399	22,083	541	-	60,023
Transit Slokan Valley - Service 238	S238	96,980	59,254	156,234	95,582	59,254	1,398	-	156,234
Transit North Shore - Service 238	S238	69,785	5,966	75,751	68,982	5,966	803	-	75,751
Transit Kootwest - Service 239	S239	94,966	131,498	226,463	93,191	131,498	1,774	-	226,463
Riondel Water Reserve - Service 241	S241	106,934	48,780	155,714	105,484	50,941	1,450	2,161	155,714
Riondel Water Capital Utility - Service 241	S241	35	(35)	0	35	-	0	35	0
Sanca Park Water Capital Utility - Service 242	S242	43,794	(1,622)	42,173	43,320	3,231	475	4,853	42,173
Lister Water Capital Utility - Service 243	S243	257,777	54,867	312,644	254,628	54,867	3,149	-	312,644
Ymir Water Utility - Service 244	S244	69,504	32,108	101,612	68,559	32,108	945	-	101,612
South Slokan Water Capital Utility - Service 245	S245	33,392	6,629	40,021	32,987	14,630	405	8,001	40,021
Macdonald Creek Water Capital Utility - Service 246	S246	238,999	25,660	264,659	236,219	25,660	2,780	-	264,659
Lucas Road Water Capital Utility - Service 247	S247	20,386	4,041	24,427	20,139	4,041	247	-	24,427
Duhamel Creek Water Capital Utility - Service 248	S248	208,866	(2,122)	206,744	206,572	18,723	2,294	20,846	206,744
Denver Siding Water Capital Utility - Service 249	S249	102,803	1,771	104,573	101,658	1,771	1,145	-	104,573
Carried Forward		\$ 15,784,406	\$ 1,431,448	\$ 17,215,854	\$ 15,602,237	\$ 3,865,693	\$ 182,169	\$ 2,434,245	17,215,854

REGIONAL DISTRICT OF CENTRAL KOOTENAY
SUPPLEMENTARY INFORMATION

BALANCE SHEET
RESERVE FUNDS
AS AT DECEMBER 31, 2021

RESERVE FUNDS	ASSETS			LIABILITIES					
	Service	Short Term Investments	Due from (to) Operations	Total Assets	Balance at Dec 31 2020	2021 Contributions	2021 Earnings	2021 Expenditures	Balance at Dec 31 2021
Brought Forward		\$ 15,784,406	\$ 1,431,448	\$ 17,215,854	\$ 15,602,237	\$ 3,865,693	\$ 182,169	\$ 2,434,245	\$ 17,215,854
Erickson Water Capital Utility - Service 250	S250	243,190	172,954	416,144	239,550	187,310	3,640	14,356	416,144
Arrow Creek Membrane - Service 251	S251	101,770	300,000	401,770	98,990	300,000	2,780	-	401,770
Arrow Creek Water Capital Utility - Service 251	S251	1,119,918	50,544	1,170,462	1,107,275	154,000	12,643	103,456	1,170,462
Burton Water Utility BC Hyrdro Reserve - Service 252	S252	294,592	42,632	337,224	291,104	42,632	3,488	-	337,224
Edgewood Water Utility BC Hydro Reserve - Service 253	S253	44,540	56,500	101,039	43,736	56,500	804	-	101,039
Fauquier Water Utility BC Hydro Reserve - Service 254	S254	1,034,743	(532,454)	502,289	1,026,258	37,060	8,485	569,513	502,289
Balfour Water Utility - Service 255	S255	65,623	75,009	140,632	64,484	80,124	1,139	5,116	140,632
West Robson Utility BC Hydro Reserve - Service 256	S256	1,285,592	16,448	1,302,040	1,271,307	16,448	14,284	-	1,302,040
Def F - Woodland Heights - Service 257	S257	48,720	2,276	50,996	48,169	2,276	550	-	50,996
Def E - Grandview - Service 258	S258	47,003	26,864	73,867	46,336	26,864	667	-	73,867
Def D - Woodbury - Service 259	S259	152,715	633	153,348	151,025	12,739	1,690	12,105	153,348
Def H - Rosebery - Service 260	S260	85,449	1,767	87,216	84,496	2,999	953	1,232	87,216
Regional Parks Fund - Various Services	S201,S2	559,379	1,197	560,576	553,196	55,000	6,182	53,803	560,576
Utilities Construction Crew Reserve - Service A113	A113	621	111,323	111,944	-	111,323	621	-	111,944
Community Works Reserve - Service X102	X102	7,476,545	1,859,201	9,335,746	7,383,737	2,774,321	92,808	915,120	9,335,746
TOTALS		\$ 28,344,805	\$ 3,616,343	\$ 31,961,148	\$ 28,011,902	\$ 7,725,289	\$ 332,902	\$ 4,108,946	\$ 31,961,148

**REGIONAL DISTRICT OF CENTRAL KOOTENAY
SUPPLEMENTARY INFORMATION**

**STATEMENT OF FINANCIAL POSITION
OPERATING FUNDS
(GENERAL, WATER AND TRANSIT)
AS AT DECEMBER 31, 2021**

	2021	2020
FINANCIAL ASSETS		
Cash on hand and in banks	\$ 5,496,826	\$ 3,926,569
Short-term investments	14,648,361	13,071,393
Accounts receivable	4,207,095	2,351,163
Due from participating municipalities	197,353	174,254
M.F.A. Debt Reserve Fund		
Member Municipalities	1,384,529	1,286,996
Regional District	1,995,588	1,994,246
	<u>27,929,753</u>	<u>22,804,621</u>
LIABILITIES		
Accrued wages payable	733,135	540,621
Accrued interest M.F.A. debt	437,922	419,042
Accounts payable	4,061,847	2,101,738
Deferred revenue	1,938,235	2,311,551
Due to reserve funds (Statement C)	3,616,343	792,357
Landfill closure and post closure cost accruals	3,851,457	3,776,558
HB Mines contaminated site accrual	5,037,894	6,616,306
Nelson transfer station closure accrual	740,000	740,000
Debenture Debt MFA	3,714,016	3,825,126
M.F.A. Debt Reserve Fund		
Member Municipalities		
- Cash requirement	491,281	444,508
- Demand note requirement	893,248	842,488
Regional District		
- Cash requirement	732,532	723,460
- Demand note requirement	1,263,056	1,270,786
	<u>27,510,966</u>	<u>24,404,540</u>
NET FINANCIAL ASSETS (LIABILITIES)	<u>418,787</u>	<u>(1,599,919)</u>
NON FINANCIAL ASSETS		
Inventory of supplies	-	15,481
Prepaid expense and travel advances	534,376	396,456
	<u>534,376</u>	<u>411,936</u>
ACCUMULATED SURPLUS (DEFICIT) (Statements "E" & "F")	<u>\$ 953,163</u>	<u>\$ (1,187,982)</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY

Statement E

SUPPLEMENTARY INFORMATION

SUMMARY OF SURPLUSES
FOR THE YEAR ENDED DECEMBER 31, 2021

	2021 Surplus (Deficit)	2020 Surplus (Deficit)
Service A100 - Environmental Services	\$ 49,320	\$ 44,019
Service A101 - Consolidated Emergency Programs	(463,103)	(600,215)
Service A102 - Resource Recoveries	66,143	67,368
Service A103 - Utility Services	20,675	7,508
Service A104 - Parks Services	102,998	-
Service A108 - Development Services	29,905	-
Service A109 - Community Services	42,009	-
Service A112 - Project Management	(857)	(2,616)
Service A113 - Utilities Construction	1,644	-
Service A114 - Grant Administration - Flow Through	0	-
Service S100 - General Administration	591,856	651,425
Service S101 - General Government - Electoral Areas	303,737	149,622
Service S102 - GIS	26,681	(43,363)
Service S103 - Building Inspection	175,806	411,633
Service S104 - Planning and Land Use	42,542	(4,340)
Service S105 - Community Sustainability	14,531	39,716
Service S106 - Feasibility Study Service	-	-
Service S107 - Economic Development Services - Area A	37,364	45,372
Service S108 - Economic Development Services - Creston and Areas B & C	207,074	20,626
Service S109 - Economic Development Services - Kaslo and Area D	26,564	39,744
Service S111 - Economic Development Services - Nelson and Areas E & F	6,979	61,071
Service S113 - Economic Development Services - Salmo and Area G	6,509	6,449
Service S114 - Economic Development Services - New Denver, Silverton, Slocan and Area H	7,603	(98,997)
Service S115 - Economic Development Services - Lower Arrow, Areas I & J	143,144	144,820
Service S116 - Economic Development Services - Upper Arrow, Area K	8	4
Service S117 - Advisory Planning Commission - Area A	3,229	2,673
Service S118 - Advisory Planning Commission - Area B	6,512	5,536
Service S119 - Advisory Planning Commission - Area C	(123)	177
Service S120 - Advisory Planning Commission - Area D	1,330	955
Service S121 - Advisory Planning Commission - Area E	9,672	3,196
Service S122 - Advisory Planning Commission - Area F	959	959
Service S123 - Advisory Planning Commission - Area G	925	1,225
Service S124 - Advisory Planning Commission - Area H	430	730
Service S125 - Advisory Planning Commission - Area I	1,377	1,677
Service S126 - Advisory Planning Commission - Area J	(556)	(256)
Service S127 - Advisory Planning Commission - Area K	(2)	(2)
Service S128 - Fire Protection Services - Area A, Riodel	33,777	41,240
Service S129 - Fire Protection Services - Areas A & C, Wynndel	12,522	15,509
Service S130 - Fire Protection Services - Defined Portion of Area B, Lister	293,382	151,980
Service S131 - Fire Protection Services - Creston Fire Contract	163	18,394
Service S132 - Fire Protection Services - Defined Area D, Kaslo Contract	-	-
Service S133 - Fire Protection Services - Defined Area E, Blewett - Nelson Fire Contract	68	(2,484)
Service S134 - Fire Protection Services - Area F, North Shore	36,810	44,115
Service S135 - Fire Protection Services - Area G, Salmo Fire Contract	1	13
Service S136 - Fire Protection Services - Area G, Ymir	49,615	58,952
Service S137 - Fire Protection Services - Area I, Tarrys / Pass Creek	8,532	(16,802)
Service S138 - Fire Protection Services - Area J, Robson / Raspberry	45,025	(56,792)
Service S139 - Fire Protection Services - Defined Portion of Area K, Nakusp Contract	31	(1,284)
Service S140 - Fire Protection Services - Area H, New Denver Fire Contract	73	34
Carried Forward	\$ 1,942,886	\$ 1,209,593

REGIONAL DISTRICT OF CENTRAL KOOTENAY

Statement E continued

SUPPLEMENTARY INFORMATION

SUMMARY OF SURPLUSES
FOR THE YEAR ENDED DECEMBER 31, 2021

Carried Forward	\$ 1,942,886	\$ 1,209,593
Service S141 - Fire Protection Services - Defined Areas 'E' & 'F' - Balfour/Harrop	57,557	(73)
Service S142 - Fire Protection Services - Defined Area H, Slocan Valley	44,008	25,849
Service S143 - Fire Protection Services - Defined Area K, Fauquier	3	113
Service S144 - Fire Protection Services - Defined Areas E & F, Beasley / Blewett	28,146	41,344
Service S145 - Fire Protection Services - Defined Area J, Ootischenia	(15,786)	(38,778)
Service S146 - Fire Protection Services - Defined Area J, Hudu Valley	10,666	(3,562)
Service S147 - Fire Protection Services - Defined Area J, Fairview	3	7
Service S148 - Fire Protection Services - Defined Area B, Yahk-Kingsgate	34,955	15,707
Service S149 - Jaws of Life Service - Area I & J	9,175	6,257
Service S150 - Jaws of Life Service - Kaslo	160	(81)
Service S151 - Jaws of Life Service - Salmo and Area G	122	51
Service S152 - Jaws of Life Service - Creston and Areas A, B & C	1,227	855
Service S153 - Jaws of Life Service - Search and Rescue - Nakusp and Area K	586	275
Service S154 - Jaws of Life Service - Search and Rescue - Nelson and Salmo EFG	2,306	(4,200)
Service S155 - Jaws of Life Service - Search and Rescue - Castlegar	(1,282)	(1,205)
Service S156 - Emergency Communication 911	51,513	22,596
Service S157 - Emergency Program Service - Creston and Areas A, B & C	2,858	2,096
Service S158 - Emergency Program Service - Salmo and Area G	262	(1,430)
Service S159 - Emergency Program Service - Nakusp and Area K	683	(405)
Service S160 - Emergency Program Service - Nelson and Areas E & F	342	(1,458)
Service S161 - Emergency Program Service - Silverton, Slocan and Area H	1,910	1,687
Service S162 - Emergency Program Service - Kaslo and Area D	793	523
Service S163 - Emergency Program Service - Areas I & J	35	26
Service S164 - Dyking - Defined Portion of Areas B & C, Goat River	12,532	9,844
Service S165 - Drainage - Area A, Riondel	1,096	4,877
Service S166 - Street Lighting - Defined Portion of Area A, Riondel	(417)	1,812
Service S167 - Street Lighting - Defined Portion of Area G, Ymir	1,332	396
Service S168 - Street Lighting - Defined Portion of Area H, South Slocan	540	113
Service S169 - Street Lighting - Defined Portion of Area I, Brilliant	1,297	522
Service S170 - Street Lighting - Defined Portion of Area J, Robson	768	(11)
Service S171 - Street Lighting - Defined Portion of Area K, Edgewood	496	1,274
Service S172 - Street Lighting - Defined Portion of Area I, Voykin Subdivision	417	(1,000)
Service S173 - Street Lighting - Southern Slocan Valley	92	(1,292)
Service S174 - Cemetary - Creston and Areas A, B & C	7,616	6,470
Service S176 - Cemetary - Areas E & F	16	18
Service S177 - Cemetary - Nakusp and Defined Area K	709	361
Service S178 - Cemeteries - New Denver, Silverton and Defined Portion of Area H	(49)	157
Service S179 - Cemeteries - Defined Area 'H'	-	-
Service S180 - Animal Control - Defined Area I, Brilliant	724	381
Service S181 - Animal Control - Defined Area J, Robson	(2,143)	(2,454)
Service S182 - Animal Control - Nakusp and Defined Area K	(8,633)	3,793
Service S183 - Animal Control - Areas E & F	2,468	(7,827)
Service S184 - Mosquito Control - Area D	(2,528)	(21,456)
Service S185 - Mosquito Control - Pineridge	382	1,783
Service S186 - Refuse Disposal - Eastern Subregion - Creston and Areas A, B & C	719,008	444,991
Service S187 - Refuse Disposal - Central Subregion - Nelson, Salmo, Kaslo, and Areas D, E, F & G	(8,501,209)	(7,925,830)
Service S188 - Refuse Disposal - Western Subregion - Castlegar, Slocan, Silverton, New Denver, Nakusp, Area H, I, J & K	1,448,704	644,593
Carried Forward	\$ (4,143,658)	\$ (5,562,693)

REGIONAL DISTRICT OF CENTRAL KOOTENAY

Statement E continued

SUPPLEMENTARY INFORMATION

SUMMARY OF SURPLUSES
FOR THE YEAR ENDED DECEMBER 31, 2021

Carried Forward	\$ (4,143,658)	\$ (5,562,693)
Service S189 - Riondel Refuse Transfer - Defined Portion of Area A	4,548	328
Service S190 - Septage Treatment Facility - Western Subregion	91,469	26,145
Service S191 - Museum and Archives - Creston Areas A, B & C	1,017	581
Service S192 - Museum and Archives - Salmo and Area G	186	169
Service S193 - Public Library Services - Creston and Areas A, B & C	3,784	7,338
Service S194 - Library - Kaslo and Defined Portion of Area D	1,160	299
Service S195 - Library - Salmo and Defined Portion of Area G	735	622
Service S196 - Library Financial Grant - Nakusp and Defined Portion of Area K	3,397	1,659
Service S197 - Library Financial Grant - Area J	24	12
Service S198 - Library Financial Grant - Area I	-	-
Service S199 - Library Financial Grant - Area F	109	55
Service S200 - Library Financial Grant - Area H	138	69
Service S201 - Regional Parks - Creston and Areas B & C	78,508	59,189
Service S202 - Regional Parks - Nelson, Salmo and Areas E, F & G	287,440	287,184
Service S203 - Regional Parks - Slocan, Silvertown, New Denver and Area H	8,015	60,175
Service S205 - Regional Parks - Area A	-	-
Service S207 - Recreation Area - Defined Portion of Areas E & F (Formerly Blewett Ski Hill)	5,669	21,105
Service S208 - Summit Lake Ski Hill		
- Nakusp, New Denver, Silvertown, Area K & Defined Portion of Area H	90	6
Service S209 - Recreation Facilities - Defined A - Riondel	18,969	(54,017)
Service S210 - Ymir Community Hall	33	17
Service S211 - Recreation Facilities - F - North Shore Hall	2,734	6,374
Service S212 - Recreation Facilities - Defined Portion of Area K, Burton Hall	-	1
Service S213 - Recreation Facilities - Defined Portion of Area K, Fauquier	1	1
Service S214 - Recreation Facilities - Area H, South Slocan Hall	-	(1,209)
Service S215 - Salmo Wellness Centre - Area G	47	23
Service S216 - Castlegar and District Youth Centre - Areas I & J	13,657	15,122
Service S217 - Crawford Bay Beach and Hall - Defined Area A	-	-
Service S218 - Salmo Valley Youth & Community Centre	319	238
Service S219 - T.V. Society - New Denver, Silvertown and Defined Area H	165	289
Service S220 - T.V. Society - Defined Area H and Slocan	1	4
Service S221 - Regional Rec Service - Kaslo and Area D	65,683	70,213
Service S222 - Castlegar and District Community Complex, Castlegar and Areas I & J	388,078	339,747
Service S223 - Nakusp Arena/Recreation Centre	6,667	6,618
Service S224 - Creston and District Community Complex		
- Creston, Area B and Defined Portion of Area A and C	877,881	835,971
Service S225 - Swimming Pool - Salmo and Area G	50,658	19,859
Service S226 - Nelson and District Community Complex		
- Nelson, Area F and Defined Portion of Area E	452,932	178,601
Service S227 - Castlegar and District Aquatic and Fitness centre		
- Castlegar, Area J and Defined Portion of Area I	167,772	158,723
Service S228 - Recreation Commission No. 4 - Nakusp and Defined Portion of Area K	29,631	23,612
Service S229 - Recreation Commission No. 6		
- New Denver, Silvertown and Defined Portion of Area H	22,371	24,582
Service S230 - Recreation Commission No. 7 - Salmo and Area G	61,836	45,984
Service S231 - Recreation Commission No. 8 - Slocan and Defined Portion of Area H	109,791	50,023
Carried Forward	\$ (1,388,143)	\$ (3,376,984)

REGIONAL DISTRICT OF CENTRAL KOOTENAY

Statement E continued

SUPPLEMENTARY INFORMATION

SUMMARY OF SURPLUSES
FOR THE YEAR ENDED DECEMBER 31, 2021

Carried Forward	\$ (1,388,143)	\$ (3,376,984)
Service S232 - Recreation Commission No. 9 - Defined Portion of Area A	7,215	2,803
Service S233 - Paratransit Services - Nelson and Area	-	-
Service S234 - Creston and Area Transit	63,282	54,375
Service S237 - Castlegar and Area Transit	35,421	192,634
Service S238 - North Shore and Slocan Valley Transit	-	81,985
Service S239 - Kootenay Lake West Transit	234,640	188,799
Service S240 - Airport - Creston and Areas B & C	1,054	617
Service S241 - Water Utility - Defined Area A - Riondel	22,351	13,009
Service S242 - Water Utility - Sanca Park	717	2,283
Service S243 - Water Utility - Lister	1,519	8,032
Service S244 - Water Utility - Ymir	(3,776)	10,268
Service S245 - Water Utility - South Slocan	(5,927)	(4,743)
Service S246 - Water Utility - Macdonald Creek	(633)	102
Service S247 - Water Utility - Lucas Road	10,224	3,675
Service S248 - Water Utility - Duhamel Creek	5,275	(1,470)
Service S249 - Water Utility - Denver Siding	(70,295)	309
Service S250 - Water Utility - Erickson	154,954	104,007
Service S251 - Water Utility - Arrow Creek	(21,171)	(24,851)
Service S252 - Water Utility - Burton	12,691	13,746
Service S253 - Water Utility - Edgewood	14,866	23,467
Service S254 - Water Utility - Fauquier	15,341	4,397
Service S255 - Water Utility - Balfour	43,124	73,291
Service S256 - Water Utility - West Robson	14,963	4,694
Service S257 - Water Utility - Woodland Heights	(37,835)	1,730
Service S258 - Water Utility - Grandview	985	(641)
Service S259 - Water Utility - Woodbury	5,035	(5,240)
Service S260 - Water Utility - Roseberry	1,859	4,271
Discretionary Grants (Grants-in-aid)		
Service S261 - Discretionary Grants (Grants-in-aid) - Area A	14,136	14,916
Service S262 - Discretionary Grants (Grants-in-aid) - Area B	26,595	12,081
Service S263 - Discretionary Grants (Grants-in-aid) - Area C	62,629	35,757
Service S264 - Discretionary Grants (Grants-in-aid) - Area D	1,930	2,487
Service S265 - Discretionary Grants (Grants-in-aid) - Area E	2,124	7,078
Service S266 - Discretionary Grants (Grants-in-aid) - Area F	30,973	14,040
Service S267 - Discretionary Grants (Grants-in-aid) - Area G	43,236	39,472
Service S268 - Discretionary Grants (Grants-in-aid) - Area H	21,986	24,813
Service S269 - Discretionary Grants (Grants-in-aid) - Area I	27,335	27,635
Service S270 - Discretionary Grants (Grants-in-aid) - Area J	39,216	36,964
Service S271 - Discretionary Grants (Grants-in-aid) - Area K	50,497	52,493
Service S277 - Discretionary Grants (Grants-in-aid) - Slocan	440	595
Service S278 - Fire Protection Services - Ainsworth/Woodbury	129	66
Service S279 - Recreation Commission No. 10 - Defined Portion of Area E	11,341	1,022
Service S280 - Fire Protection Services - Kaslo	24,060	28,138
Service S281 - Fire Response - Arrow Creek	(4)	4,419
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	\$ (525,552)	\$ (2,323,368)

REGIONAL DISTRICT OF CENTRAL KOOTENAY

Statement E continued

SUPPLEMENTARY INFORMATION

SUMMARY OF SURPLUSES
FOR THE YEAR ENDED DECEMBER 31, 2021

Carried Forward	\$ (525,552)	\$ (2,323,368)
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	981	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	(331,181)	(336,672)
Service S292 - Local Conservation Service	17,874	18,908
Service S293 - Edgewood and Area Volunteer Fire Department	0	-
Service S294 - Edgewood and Area Royal Canadian Legion Hall	55	39
Service S295 - Museum-Nakusp Financial Contribution	400	656
Service S296 - Arrow Lakes Historical Archive Grant-in-Aid	500	786
Service S297 - Cemetery-Ymir	10	10
Service X100 - Community Development	1,759,320	1,419,672
Service X101 - Columbia Basin Trust Funding Initiative	-	-
Service X102 - Community Works Funding	-	-

(Statements D and F)

\$ 953,163 \$ (1,187,982)

REGIONAL DISTRICT OF CENTRAL KOOTENAY

Statement F

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2021

REVENUE	2021	2020
Service A100 - Environmental Services	\$ 597,113	\$ 515,230
Service A101 - Consolidated Emergency Programs	1,217,422	784,348
Service A102 - Resource Recoveries	973,397	888,388
Service A103 - Utility Services	1,016,196	1,122,017
Service A104 - Parks Services	103,023	-
Service A108 - Development Services	273,398	-
Service A109 - Community Services	42,009	-
Service A112 - Project Management	316,534	289,912
Service A113 - Utilities Construction	714,874	-
Service A114 - Grant Administration - Flow Through	1,017,793	-
Service S100 - General Administration	8,163,246	8,820,865
Service S101 - General Government - Electoral Areas	2,782,238	2,153,721
Service S102 - GIS	410,451	378,944
Service S103 - Building Inspection	1,936,264	1,799,564
Service S104 - Planning and Land Use	900,203	1,063,385
Service S105 - Community Sustainability	226,506	309,460
Service S106 - Feasibility Study Service	2,500	31,497
Service S107 - Economic Development Services - Area A	107,487	115,186
Service S108 - Economic Development Services - Creston and Areas B & C	1,248,508	737,947
Service S109 - Economic Development Services - Kaslo and Area D	155,105	142,112
Service S111 - Economic Development Services - Nelson and Areas E & F	178,639	229,052
Service S113 - Economic Development Services - Salmo and Area G	19,723	19,678
Service S114 - Economic Development Services - New Denver, Silverton, Slocan and Area H	16,650	181,074
Service S115 - Economic Development Services - Lower Arrow, Areas I & J	144,820	166,143
Service S116 - Economic Development Services - Upper Arrow, Area K	3,127	3,095
Service S117 - Advisory Planning Commission - Area A	3,529	2,973
Service S118 - Advisory Planning Commission - Area B	6,812	5,836
Service S119 - Advisory Planning Commission - Area C	177	477
Service S120 - Advisory Planning Commission - Area D	1,630	1,255
Service S121 - Advisory Planning Commission - Area E	9,972	3,496
Service S122 - Advisory Planning Commission - Area F	1,259	1,259
Service S123 - Advisory Planning Commission - Area G	1,225	1,525
Service S124 - Advisory Planning Commission - Area H	730	1,030
Service S125 - Advisory Planning Commission - Area I	1,677	1,977
Service S126 - Advisory Planning Commission - Area J	(256)	108
Service S127 - Advisory Planning Commission - Area K	(2)	(2)
Service S128 - Fire Protection Services - Area A, Riondel	341,600	325,308
Service S129 - Fire Protection Services - Areas A & C, Wynndel	340,356	264,313
Service S130 - Fire Protection Services - Defined Portion of Area B, Lister	796,111	481,079
Service S131 - Fire Protection Services - Creston Fire Contract	222,661	209,359
Service S132 - Fire Protection Services - Defined Area D, Kaslo Contract	-	-
Service S133 - Fire Protection Services - Defined Area E, Blewett - Nelson Fire Contract	194,856	186,667
Service S134 - Fire Protection Services - Area F, North Shore	522,862	343,938
Service S135 - Fire Protection Services - Area G, Salmo Fire Contract	66,850	65,696
Service S136 - Fire Protection Services - Area G, Ymir	367,787	222,048
Service S137 - Fire Protection Services - Area I, Tarrys / Pass Creek	649,149	503,386
Service S138 - Fire Protection Services - Area J, Robson / Raspberry	438,469	363,375
Service S139 - Fire Protection Services - Defined Portion of Area K, Nakusp Contract	80,666	77,791
Carried Forward	\$ 26,615,346	\$ 22,814,512

REGIONAL DISTRICT OF CENTRAL KOOTENAY

Statement F continued

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2021

	REVENUE	
Carried Forward	\$ 26,615,346	\$ 22,814,512
Service S140 - Fire Protection Services - Area H, New Denver Fire Contract	72,423	65,034
Service S141 - Fire Protection Services - Defined Areas 'E' & 'F' - Balfour/Harrop	603,678	668,749
Service S142 - Fire Protection Services - Defined Area H, Slocan Valley	1,347,323	1,239,227
Service S143 - Fire Protection Services - Defined Area K, Fauquier	16,583	16,531
Service S144 - Fire Protection Services - Defined Areas E & F, Beasley / Blewett	730,127	591,990
Service S145 - Fire Protection Services - Defined Area J, Ootischenia	332,591	305,814
Service S146 - Fire Protection Services - Defined Area J, Hudu Valley	23,751	20,171
Service S147 - Fire Protection Services - Defined Area J, Fairview	23,570	23,139
Service S148 - Fire Protection Services - Defined Area B, Yahk-Kingsgate	278,597	259,562
Service S149 - Jaws of Life Service - Area I & J	94,296	36,247
Service S150 - Jaws of Life Service - Kaslo	24,631	24,365
Service S151 - Jaws of Life Service - Salmo and Area G	17,117	17,031
Service S152 - Jaws of Life Service - Creston and Areas A, B & C	117,242	103,080
Service S153 - Jaws of Life Service - Search and Rescue - Nakusp and Area K	23,826	23,500
Service S154 - Jaws of Life Service - Search and Rescue - Nelson and Salmo EFG	38,711	32,114
Service S155 - Jaws of Life Service - Search and Rescue - Castlegar	19,707	19,769
Service S156 - Emergency Communication 911	446,925	416,395
Service S157 - Emergency Program Service - Creston and Areas A, B & C	231,477	200,635
Service S158 - Emergency Program Service - Salmo and Area G	46,959	39,234
Service S159 - Emergency Program Service - Nakusp and Area K	56,594	48,507
Service S160 - Emergency Program Service - Nelson and Areas E & F	145,023	125,816
Service S161 - Emergency Program Service - Silverton, Slocan and Area H	96,639	83,797
Service S162 - Emergency Program Service - Kaslo and Area D	41,053	35,583
Service S163 - Emergency Program Service - Areas I & J	95,845	83,074
Service S164 - Diking - Defined Portion of Areas B & C, Goat River	20,704	18,296
Service S165 - Drainage - Area A, Riondel	18,737	15,881
Service S166 - Street Lighting - Defined Portion of Area A, Riondel	8,512	11,404
Service S167 - Street Lighting - Defined Portion of Area G, Ymir	8,706	8,698
Service S168 - Street Lighting - Defined Portion of Area H, South Slocan	4,607	4,188
Service S169 - Street Lighting - Defined Portion of Area I, Brilliant	10,521	9,871
Service S170 - Street Lighting - Defined Portion of Area J, Robson	3,972	5,467
Service S171 - Street Lighting - Defined Portion of Area K, Edgewood	8,386	7,963
Service S172 - Street Lighting - Defined Portion of Area I, Voykin Subdivision	2,626	2,107
Service S173 - Street Lighting - Southern Slocan Valley	3,813	4,227
Service S174 - Cemetery - Creston and Areas A, B & C	106,520	103,620
Service S176 - Cemetery - Areas E & F	21,518	21,500
Service S177 - Cemetery - Nakusp and Defined Area K	23,025	22,644
Service S178 - Cemeteries - New Denver, Silverton and Defined Portion of Area H	19,298	17,632
Service S179 - Cemeteries - Defined Area 'H'	-	-
Service S180 - Animal Control - Defined Area I, Brilliant	2,075	1,734
Service S181 - Animal Control - Defined Area J, Robson	13,599	13,276
Service S182 - Animal Control - Nakusp and Defined Area K	18,456	29,829
Service S183 - Animal Control - Areas E & F	28,352	18,181
Service S184 - Mosquito Control - Area D	86,044	63,683
Service S185 - Mosquito Control - Pineridge	14,686	14,001
Service S186 - Refuse Disposal - Eastern Subregion - Creston and Areas A, B & C	4,070,719	2,930,065
Service S187 - Refuse Disposal - Central Subregion	-	-
- Nelson, Salmo, Kaslo, and Areas D, E, F & G	(560,322)	(2,284,315)
Carried Forward	\$ 35,474,589	\$ 28,333,828

REGIONAL DISTRICT OF CENTRAL KOOTENAY

Statement F continued

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2021

REVENUE

Carried Forward	\$	35,474,589	\$	28,333,828
Service S188 - Refuse Disposal - Western Subregion				
- Castlegar, Slocan, Silverton, New Denver, Nakusp, Area H, I, J & K		4,739,998		4,184,421
Service S189 - Riondel Refuse Transfer - Defined Portion of Area A		19,647		14,142
Service S190 - Septage Treatment Facility - Western Subregion		321,627		185,538
Service S191 - Museum and Archives - Creston Areas A, B & C		123,222		120,405
Service S192 - Museum and Archives - Salmo and Area G		28,207		28,175
Service S193 - Public Library Services - Creston and Areas A, B & C		522,837		558,564
Service S194 - Library - Kaslo and Defined Portion of Area D		113,425		104,988
Service S195 - Library - Salmo and Defined Portion of Area G		93,148		91,237
Service S196 - Library Financial Grant - Nakusp and Defined Portion of Area K		101,681		97,109
Service S197 - Library Financial Grant - Area J		97,012		95,112
Service S198 - Library Financial Grant - Area I		85,324		83,665
Service S199 - Library Financial Grant - Area F		95,672		93,759
Service S200 - Library Financial Grant - Area H		68,547		67,151
Service S201 - Regional Parks - Creston and Areas B & C		116,395		74,646
Service S202 - Regional Parks - Nelson, Salmo and Areas E, F & G		1,150,990		1,051,773
Service S203 - Regional Parks - Slocan, Silverton, New Denver and Area H		285,086		509,921
Service S205 - Regional Parks - Area A		207,045		200,831
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)		21,105		36,263
Service S208 - Summit Lake Ski Hill				
- Nakusp, New Denver, Silverton, Area K & Defined Portion of Area H		20,202		20,294
Service S209 - Recreation Facilities - Defined A - Riondel		156,531		151,962
Service S210 - Ymir Community Hall		10,420		1,678
Service S211 - Recreation Facilities - F - North Shore Hall		57,988		58,845
Service S212 - Recreation Facilities - Defined Portion of Area K, Burton Hall		18,655		18,641
Service S213 - Recreation Facilities - Defined Portion of Area K, Fauquier		11,108		11,093
Service S214 - Recreation Facilities - Area H, South Slocan Hall		18,267		13,996
Service S215 - Salmo Wellness Centre - Area G		11,512		11,472
Service S216 - Castlegar and District Youth Centre - Areas I & J		15,122		21,571
Service S217 - Crawford Bay Beach and Hall - Defined Area A		22,338		22,332
Service S218 - Salmo Valley Youth & Community Centre		56,914		56,818
Service S219 - T.V. Society - New Denver, Silverton and Defined Area H		31,334		31,408
Service S220 - T.V. Society - Defined Area H and Slocan		25,113		25,073
Service S221 - Regional Rec Service - Kaslo and Area D		362,476		324,683
Service S222 - Castlegar and District Community Complex, Castlegar and Areas I & J		4,639,539		2,733,621
Service S223 - Nakusp Arena/Recreation Centre		418,132		418,068
Service S224 - Creston and District Community Complex				
- Creston, Area B and Defined Portion of Area A and C		7,493,037		6,720,875
Service S225 - Swimming Pool - Salmo and Area G		76,148		56,191
Service S226 - Nelson and District Community Complex				
- Nelson, Area F and Defined Portion of Area E		5,062,731		4,642,096
Service S227 - Castlegar and District Aquatic and Fitness centre				
- Castlegar, Area J and Defined Portion of Area I		1,468,344		1,194,769
Service S228 - Recreation Commission No. 4 - Nakusp and Defined Portion of Area K		53,717		48,849
Service S229 - Recreation Commission No. 6				
- New Denver, Silverton and Defined Portion of Area H		57,407		46,315
Service S230 - Recreation Commission No. 7 - Salmo and Area G		259,293		253,422
Carried Forward	\$	64,011,884	\$	52,815,601

REGIONAL DISTRICT OF CENTRAL KOOTENAY

Statement F continued

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2021

REVENUE

Carried Forward	\$ 64,011,884	\$ 52,815,601
Service S231 - Recreation Commission No. 8 - Slocan and Defined Portion of Area H	255,163	225,984
Service S232 - Recreation Commission No. 9 - Defined Portion of Area A	38,989	36,956
Service S233 - Paratransit Services - Nelson and Area	-	-
Service S234 - Creston and Area Transit	330,646	272,273
Service S237 - Castlegar and Area Transit	616,818	512,780
Service S238 - North Shore and Slocan Valley Transit	709,207	603,319
Service S239 - Kootenay Lake West Transit	923,093	897,429
Service S240 - Airport - Creston and Areas B & C	139,188	136,320
Service S241 - Water Utility - Defined Area A - Riondel	268,813	281,788
Service S242 - Water Utility - Sanca Park	52,674	46,136
Service S243 - Water Utility - Lister	213,869	187,215
Service S244 - Water Utility - Ymir	168,874	155,636
Service S245 - Water Utility - South Slocan	147,629	153,903
Service S246 - Water Utility - Macdonald Creek	69,092	52,091
Service S247 - Water Utility - Lucas Road	42,331	26,778
Service S248 - Water Utility - Duhamel Creek	110,258	99,976
Service S249 - Water Utility - Denver Siding	94,668	27,369
Service S250 - Water Utility - Erickson	1,552,740	1,748,563
Service S251 - Water Utility - Arrow Creek	2,110,012	2,149,567
Service S252 - Water Utility - Burton	138,918	117,504
Service S253 - Water Utility - Edgewood	283,779	311,087
Service S254 - Water Utility - Fauquier	816,626	248,989
Service S255 - Water Utility - Balfour	652,015	615,190
Service S256 - Water Utility - West Robson	120,897	115,438
Service S257 - Water Utility - Woodland Heights	34,726	73,510
Service S258 - Water Utility - Grandview	141,138	72,879
Service S259 - Water Utility - Woodbury	219,587	66,049
Service S260 - Water Utility - Roseberry	45,350	46,455
Discretionary Grants (Grants-in-aid)		
Service 261 - Discretionary Grants (Grants-in-aid) - Area A	39,916	28,901
Service 262 - Discretionary Grants (Grants-in-aid) - Area B	42,345	40,589
Service 263 - Discretionary Grants (Grants-in-aid) - Area C	77,229	68,757
Service 264 - Discretionary Grants (Grants-in-aid) - Area D	2,487	3,709
Service 265 - Discretionary Grants (Grants-in-aid) - Area E	16,079	22,889
Service 266 - Discretionary Grants (Grants-in-aid) - Area F	44,054	47,856
Service 267 - Discretionary Grants (Grants-in-aid) - Area G	69,536	77,856
Service 268 - Discretionary Grants (Grants-in-aid) - Area H	34,321	30,879
Service 269 - Discretionary Grants (Grants-in-aid) - Area I	42,135	42,810
Service 270 - Discretionary Grants (Grants-in-aid) - Area J	51,466	54,864
Service 271 - Discretionary Grants (Grants-in-aid) - Area K	56,997	53,993
Service 277 - Discretionary Grants (Grants-in-aid) - Slocan	1,512	1,125
Service S278 - Fire Protection Services - Ainsworth/Woodbury	23,987	23,906
Service S279 - Recreation Commission No. 10 - Defined Portion of Area E	31,147	26,292
Service S280 - Fire Protection Services - Kaslo	503,094	454,718
Service S281 - Fire Response - Arrow Creek	49,043	56,366
Service S282 - Economic Development Services		
- Municipalities and Electoral Areas on West Side of Kootenay Lake except Area F	74	74
Carried Forward	\$ 75,394,409	\$ 63,132,368

REGIONAL DISTRICT OF CENTRAL KOOTENAY

Statement F continued

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2021

REVENUE

Carried Forward	\$ 75,394,409	\$ 63,132,368
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	(9,553)	(5,603)
Service S292 - Local Conservation Service	119,318	126,071
Service S293 - Edgewood and Area Volunteer Fire Department	10,000	10,000
Service S294 - Edgewood and Area Royal Canadian Legion Hall	5,079	5,032
Service S295 - Museum-Nakusp Financial Contribution	21,000	20,656
Service S296 - Arrow Lakes Historical Archive Grant-in-Aid	25,200	24,786
Service S297 - Cemetery-Ymir	3,015	3,010
Service X100 - Community Development	2,559,949	2,424,123
Service X101 - Columbia Basin Trust Funding Initiative	1,407,886	1,608,402
Service X102 - Community Works Funding	2,774,321	2,041,883
	<u>\$ 82,342,628</u>	<u>\$ 69,422,732</u>

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2021

EXPENDITURE	2021	2020
Service A100 - Environmental Services	\$ 547,793	\$ 471,211
Service A101 - Consolidated Emergency Programs	1,680,524	1,384,562
Service A102 - Resource Recoveries	907,253	821,020
Service A103 - Utility Services	995,521	1,114,509
Service A104 - Parks Services	25	
Service A108 - Development Services	243,493	
Service A109 - Community Services	-	
Service A112 - Project Management	317,390	292,528
Service A113 - Utilities Construction	713,230	
Service A114 - Grant Administration - Flow Through	1,017,793	
Service S100 - General Administration	7,571,390	8,169,439
Service S101 - General Government - Electoral Areas	2,478,501	2,004,099
Service S102 - GIS	383,770	422,307
Service S103 - Building Inspection	1,760,459	1,387,932
Service S104 - Planning and Land Use	857,661	1,067,725
Service S105 - Community Sustainability	211,975	269,744
Service S106 - Feasibility Study Service	2,500	31,497
Service S107- Economic Development Services - Area A	70,123	69,814
Service S108 - Economic Development Services - Creston and Areas B & C	1,041,435	717,321
Service S109 - Economic Development Services - Kaslo and Area D	128,541	102,368
Service S111 - Economic Development Services - Nelson and Areas E & F	171,660	167,981
Service S113 - Economic Development Services - Salmo and Area G	13,214	13,229
Service S114 - Economic Development Services - New Denver, Silvertown, Slocan and Area H	9,047	280,071
Service S115 - Economic Development Services - Lower Arrow, Areas I & J	1,676	21,324
Service S116 - Economic Development Services - Upper Arrow, Area K	3,120	3,091
Service S117 - Advisory Planning Commission - Area A	300	300
Service S118 - Advisory Planning Commission - Area B	300	300
Service S119 - Advisory Planning Commission - Area C	300	300
Service S120 - Advisory Planning Commission - Area D	300	300
Service S121 - Advisory Planning Commission - Area E	300	300
Service S122 - Advisory Planning Commission - Area F	300	300
Service S123 - Advisory Planning Commission - Area G	300	300
Service S124 - Advisory Planning Commission - Area H	300	300
Service S125 - Advisory Planning Commission - Area I	300	300
Service S126 - Advisory Planning Commission - Area J	300	363
Service S127 - Advisory Planning Commission - Area K	-	-
Service S128 - Fire Protection Services - Area A, Riodel	307,823	284,068
Service S129 - Fire Protection Services - Areas A & C, Wynndel	327,834	248,805
Service S130 - Fire Protection Services - Defined Portion of Area B, Lister	502,729	329,099
Service S131 - Fire Protection Services - Creston Fire Contract	222,497	190,965
Service S132 - Fire Protection Services - Defined Area D, Kaslo Contract	-	-
Service S133 - Fire Protection Services - Defined Area E, Blewett - Nelson Fire Contract	194,787	189,150
Service S134 - Fire Protection Services - Area F, North Shore	486,051	299,823
Service S135 - Fire Protection Services - Area G, Salmo Fire Contract	66,849	65,683
Service S136 - Fire Protection Services - Area G, Ymir	318,172	163,096
Service S137 - Fire Protection Services - Area I, Tarrys / Pass Creek	640,617	520,188
Service S138 - Fire Protection Services - Area J, Robson / Raspberry	393,444	420,168
Service S139 - Fire Protection Services - Defined Portion of Area K, Nakusp Contract	80,635	79,075
Service S140 - Fire Protection Services - Area H, New Denver Fire Contract	72,350	65,000
Service S141 - Fire Protection Services - Defined Areas 'E' & 'F' - Balfour/Harrop	546,121	668,823
Service S142 - Fire Protection Services - Defined Area H, Slocan Valley	1,303,315	1,213,378
Carried Forward	\$ 26,594,320	\$ 23,552,153

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2021

EXPENDITURE

Carried Forward	\$ 26,594,320	\$ 23,552,153
Service S143 - Fire Protection Services - Defined Area K, Fauquier	16,580	16,418
Service S144 - Fire Protection Services - Defined Areas E & F, Beasley / Blewett	701,981	550,646
Service S145 - Fire Protection Services - Defined Area J, Ootischenia	348,377	344,592
Service S146 - Fire Protection Services - Defined Area J, Hudu Valley	13,085	23,733
Service S147 - Fire Protection Services - Defined Area J, Fairview	23,567	23,132
Service S148 - Fire Protection Services - Defined Area B, Yahk-Kingsgate	243,641	243,855
Service S149 - Jaws of Life Service - Area I & J	85,121	29,990
Service S150 - Jaws of Life Service - Kaslo	24,471	24,445
Service S151 - Jaws of Life Service - Salmo and Area G	16,995	16,980
Service S152 - Jaws of Life Service - Creston and Areas A, B & C	116,015	102,225
Service S153 - Jaws of Life Service - Search and Rescue - Nakusp and Area K	23,240	23,225
Service S154 - Jaws of Life Service - Search and Rescue - Nelson and Salmo EFG	36,405	36,314
Service S155 - Jaws of Life Service - Search and Rescue - Castlegar	20,989	20,974
Service S156 - Emergency Communication 911	395,413	393,800
Service S157 - Emergency Program Service - Creston and Areas A, B & C	228,619	198,540
Service S158 - Emergency Program Service - Salmo and Area G	46,697	40,664
Service S159 - Emergency Program Service - Nakusp and Area K	55,911	48,911
Service S160 - Emergency Program Service - Nelson and Areas E & F	144,681	127,274
Service S161 - Emergency Program Service - Silverton, Slocan and Area H	94,729	82,110
Service S162 - Emergency Program Service - Kaslo and Area D	40,260	35,059
Service S163 - Emergency Program Service - Areas I & J	95,810	83,048
Service S164 - Dyking - Defined Portion of Areas B & C, Goat River	8,172	8,452
Service S165 - Drainage - Area A, Riodel	17,641	11,004
Service S166 - Street Lighting - Defined Portion of Area A, Riodel	8,929	9,592
Service S167 - Street Lighting - Defined Portion of Area G, Ymir	7,374	8,302
Service S168 - Street Lighting - Defined Portion of Area H, South Slocan	4,067	4,075
Service S169 - Street Lighting - Defined Portion of Area I, Brilliant	9,225	9,349
Service S170 - Street Lighting - Defined Portion of Area J, Robson	3,205	5,478
Service S171 - Street Lighting - Defined Portion of Area K, Edgewood	7,889	6,690
Service S172 - Street Lighting - Defined Portion of Area I, Voykin Subdivision	2,209	3,107
Service S173 - Street Lighting - Southern Slocan Valley	3,721	5,519
Service S174 - Cemetary - Creston and Areas A, B & C	98,904	97,149
Service S176 - Cemetary - Areas E & F	21,502	21,481
Service S177 - Cemetary - Nakusp and Defined Area K	22,316	22,282
Service S178 - Cemeteries - New Denver, Silverton and Defined Portion of Area H	19,347	17,475
Service S179 - Cemeteries - Defined Area 'H'	-	-
Service S180 - Animal Control - Defined Area I, Brilliant	1,351	1,353
Service S181 - Animal Control - Defined Area J, Robson	15,741	15,730
Service S182 - Animal Control - Nakusp and Defined Area K	27,090	26,036
Service S183 - Animal Control - Areas E & F	25,884	26,008
Service S184 - Mosquito Control - Area D	88,572	85,139
Service S185 - Mosquito Control - Pineridge	14,304	12,218
Service S186 - Refuse Disposal - Eastern Subregion - Creston and Areas A, B & C	3,351,711	2,485,074
Service S187 - Refuse Disposal - Central Subregion - Nelson, Salmo, Kaslo, and Areas D, E, F & G	7,940,888	5,641,515
Carried Forward	\$ 41,066,951	\$ 34,541,115

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2021

EXPENDITURE

Carried Forward	\$ 41,066,951	\$ 34,541,115
Service S188 - Refuse Disposal - Western Subregion		
- Castlegar, Slocan, Silverton, New Denver, Nakusp, Area H, I, J & K	3,291,295	3,539,828
Service S189 - Riondel Refuse Transfer - Defined Portion of Area A	15,099	13,814
Service S190 - Septage Treatment Facility - Western Subregion	230,158	159,392
Service S191 - Museum and Archives - Creston Areas A, B & C	122,205	119,824
Service S192 - Museum and Archives - Salmo and Area G	28,021	28,006
Service S193 - Public Library Services - Creston and Areas A, B & C	519,053	551,226
Service S194 - Library - Kaslo and Defined Portion of Area D	112,265	104,690
Service S195 - Library - Salmo and Defined Portion of Area G	92,413	90,615
Service S196 - Library Financial Grant - Nakusp and Defined Portion of Area K	98,284	95,450
Service S197 - Library Financial Grant - Area J	96,988	95,100
Service S198 - Library Financial Grant - Area I	85,324	83,665
Service S199 - Library Financial Grant - Area F	95,563	93,704
Service S200 - Library Financial Grant - Area H	68,409	67,082
Service S201 - Regional Parks - Creston and Areas B & C	37,887	15,458
Service S202 - Regional Parks - Nelson, Salmo and Areas E, F & G	863,549	764,589
Service S203 - Regional Parks - Slocan, Silverton, New Denver and Area H	277,071	449,746
Service S205 - Regional Parks - Area A	207,045	200,831
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)	15,436	15,158
Service S208 - Summit Lake Ski Hill		
- Nakusp, New Denver, Silverton, Area K & Defined Portion of Area H	20,112	20,288
Service S209 - Recreation Facilities - Defined A - Riondel	137,562	205,979
Service S210 - Ymir Community Hall	10,387	1,662
Service S211 - Recreation Facilities - F - North Shore Hall	55,254	52,471
Service S212 - Recreation Facilities - Defined Portion of Area K, Burton Hall	18,655	18,641
Service S213 - Recreation Facilities - Defined Portion of Area K, Fauquier	11,107	11,093
Service S214 - Recreation Facilities - Area H, South Slocan Hall	18,267	15,205
Service S215 - Salmo Wellness Centre - Area G	11,464	11,450
Service S216 - Castlegar and District Youth Centre - Areas I & J	1,464	6,450
Service S217 - Crawford Bay Beach and Hall - Defined Area A	22,338	22,332
Service S218 - Salmo Valley Youth & Community Centre	56,594	56,580
Service S219 - T.V. Society - New Denver, Silverton and Defined Area H	31,169	31,120
Service S220 - T.V. Society - Defined Area H and Slocan	25,112	25,070
Service S221 - Regional Rec Service - Kaslo and Area D	296,793	254,469
Service S222 - Castlegar and District Community Complex, Castlegar and Areas I & J	4,251,461	2,393,875
Service S223 - Nakusp Arena/Recreation Centre	411,464	411,450
Service S224 - Creston and District Community Complex		
- Creston, Area B and Defined Portion of Area A and C	6,615,156	5,884,904
Service S225 - Swimming Pool - Salmo and Area G	25,490	36,332
Service S226 - Nelson and District Community Complex		
- Nelson, Area F and Defined Portion of Area E	4,609,799	4,463,494
Service S227 - Castlegar and District Aquatic and Fitness centre		
- Castlegar, Area J and Defined Portion of Area I	1,300,573	1,036,047
Service S228 - Recreation Commission No. 4 - Nakusp and Defined Portion of Area K	24,086	25,238
Service S229 - Recreation Commission No. 6		
- New Denver, Silverton and Defined Portion of Area H	35,036	21,733
Service S230 - Recreation Commission No. 7 - Salmo and Area G	197,457	207,438
Carried Forward	\$ 65,509,818	\$ 56,242,607

REGIONAL DISTRICT OF CENTRAL KOOTENAY

Statement F continued

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2021

EXPENDITURE

Carried Forward	\$ 65,509,818	\$ 56,242,607
Service S231 - Recreation Commission No. 8 - Slocan and Defined Portion of Area H	145,372	175,962
Service S232 - Recreation Commission No. 9 - Defined Portion of Area A	31,774	34,153
Service S233 - Paratransit Services - Nelson and Area	-	-
Service S234 - Creston and Area Transit	267,364	217,898
Service S237 - Castlegar and Area Transit	581,397	320,146
Service S238 - North Shore and Slocan Valley Transit	709,207	521,334
Service S239 - Kootenay Lake West Transit	688,453	708,631
Service S240 - Airport - Creston and Areas B & C	138,134	135,703
Service S241 - Water Utility - Defined Area A - Riondel	246,463	268,779
Service S242 - Water Utility - Sanca Park	51,957	43,853
Service S243 - Water Utility - Lister	212,351	179,182
Service S244 - Water Utility - Ymir	172,651	145,368
Service S245 - Water Utility - South Slocan	153,556	158,646
Service S246 - Water Utility - Macdonald Creek	69,725	51,989
Service S247 - Water Utility - Lucas Road	32,107	23,103
Service S248 - Water Utility - Duhamel Creek	104,983	101,446
Service S249 - Water Utility - Denver Siding	164,963	27,060
Service S250 - Water Utility - Erickson	1,397,786	1,644,555
Service S251 - Water Utility - Arrow Creek	2,131,183	2,174,418
Service S252 - Water Utility - Burton	126,226	103,758
Service S253 - Water Utility - Edgewood	268,914	287,620
Service S254 - Water Utility - Fauquier	801,285	244,592
Service S255 - Water Utility - Balfour	608,890	541,899
Service S256 - Water Utility - West Robson	105,934	110,745
Service S257 - Water Utility - Woodland Heights	72,562	71,780
Service S258 - Water Utility - Grandview	140,154	73,520
Service S259 - Water Utility - Woodbury	214,551	71,289
Service S260 - Water Utility - Roseberry	43,490	42,185
Discretionary Grants (Grants-in-aid)		
Service 261 - Discretionary Grants (Grants-in-aid) - Area A	25,780	13,985
Service 262 - Discretionary Grants (Grants-in-aid) - Area B	15,750	28,508
Service 263 - Discretionary Grants (Grants-in-aid) - Area C	14,600	33,000
Service 264 - Discretionary Grants (Grants-in-aid) - Area D	557	1,222
Service 265 - Discretionary Grants (Grants-in-aid) - Area E	13,955	15,812
Service 266 - Discretionary Grants (Grants-in-aid) - Area F	13,081	33,816
Service 267 - Discretionary Grants (Grants-in-aid) - Area G	26,300	38,384
Service 268 - Discretionary Grants (Grants-in-aid) - Area H	12,335	6,066
Service 269 - Discretionary Grants (Grants-in-aid) - Area I	14,800	15,175
Service 270 - Discretionary Grants (Grants-in-aid) - Area J	12,250	17,900
Service 271 - Discretionary Grants (Grants-in-aid) - Area K	6,500	1,500
Service 277 - Discretionary Grants (Grants-in-aid) - Slocan	1,073	530
Service S278 - Fire Protection Services - Ainsworth/Woodbury	23,858	23,840
Service S279 - Recreation Commission No. 10 - Defined Portion of Area E	19,806	25,271
Service S280 - Fire Protection Services - Kaslo	479,035	426,579
Service S281 - Fire Response - Arrow Creek	49,047	51,947
Carried Forward	\$ 75,919,978	\$ 65,455,753

REGIONAL DISTRICT OF CENTRAL KOOTENAY

Statement F continued

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2021

EXPENDITURE

Carried Forward	\$ 75,919,978	\$ 65,455,753
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	249	-
Service S289 - Untidy and Unsightly Properties - Area G	-	-
Service S290 - Untidy and Unsightly Properties - Area B	-	-
Service S291 - Fire Response - West Creston	321,629	331,069
Service S292 - Local Conservation Service	101,444	107,163
Service S293 - Edgewood and Area Volunteer Fire Department	10,000	10,000
Service S294 - Edgewood and Area Royal Canadian Legion Hall	5,025	4,993
Service S295 - Museum-Nakusp Financial Contribution	20,600	20,000
Service S296 - Arrow Lakes Historical Archive Grant-in-Aid	24,700	24,000
Service S297 - Cemetery-Ymir	3,005	3,000
Service X100 - Community Development	800,629	1,004,451
Service X101 - Columbia Basin Trust Funding Initiative	1,407,886	1,608,402
Service X102 - Community Works Funding	2,774,321	2,041,883
	<hr/>	<hr/>
	81,389,465	70,610,714
Excess of Revenue Over Expenditure		
(Statement "E")	953,163	(1,187,982)
	<hr/>	<hr/>
	\$ 82,342,628	\$ 69,422,732

REGIONAL DISTRICT OF CENTRAL KOOTENAY

Statement G

SUPPLEMENTARY INFORMATION

SUMMARY OF COVID SAFE RESTART GRANT
FOR THE YEAR ENDED DECEMBER 31, 2021

Grant Funding Balance	\$	566,276
Additions:		
To reserve	\$	516,000
COVID grants		98,960
Interest		9,293
	\$	624,253
Expenditures:		
Fire & Emergency Services	\$	25,204
Recreation Services		529,025
Resource Recovery Services		370,309
Administration and Information Technology		143,814
Utility Services		2,691
Transit Services		402
Parks Ambassador Program		9,618
Water Ambassador Program		6,761
Total 2021	\$	1,087,824
Grant Funds Remaining	\$	102,705

REGIONAL DISTRICT OF CENTRAL KOOTENAY
SCHEDULE OF DEBENTURE DEBT
FOR THE YEAR ENDED DECEMBER 31, 2021
M.F.A. DEBT

BYLAW	NOMENCLATURE	SERVICE	TERM (IN YEARS)	DATE OF ISSUE	DATE OF MATURITY	BALANCE OUTSTANDING DECEMBER 31, 2020	ISSUES/ TRANSFERS	PRINCIPAL REPAYMENTS/ SINKING FUND DEPOSITS	ACTUARIAL ADDITION	CANADIAN FUNDS INTEREST & EXCHANGE PAYMENTS	BALANCE OUTSTANDING DECEMBER 31, 2021
CANADIAN FUNDS											
MUNICIPALITIES											
Bylaw 2550	City of Castlegar		25	April 7, 2017	April 7, 2042	889,596.94		26,659.89	2,472.09	27,216.00	860,464.96
Bylaw 2649	City of Castlegar		25	October 9, 2019	April 9, 2044	2,982,197.92		84,102.08	2,523.06	81,563.58	2,895,572.78
Bylaw 2760	City of Castlegar		25	April 15, 2021	April 15, 2046	-	1,600,000.00			19,280.00	1,600,000.00
Bylaw 2761	City of Castlegar		20	April 15, 2021	April 15, 2041	-	800,700.00			9,648.44	800,700.00
Bylaw 1405	City of Nelson		25	April 12, 2000	June 1, 2025	1,826,998.28	-	142,574.95	191,385.07	145,920.00	1,493,038.26
Bylaw 1843	City of Nelson		15	November 7, 2006	October 19, 2021	73,509.47	-	42,449.94	31,059.53	14,875.00	-
Bylaw 1911	City of Nelson		15	November 2, 2007	December 1, 2022	49,252.86	-	14,499.94	9,643.53	6,532.68	25,109.39
Bylaw 2025	City of Nelson		20	April 21, 2009	June 3, 2029	1,641,314.00	-	100,745.26	54,347.44	67,500.00	1,486,221.30
Bylaw 2302	City of Nelson		20	October 4, 2012	October 4, 2032	4,143,420.95	-	201,490.50	74,263.16	174,000.00	3,867,667.29
Bylaw 2364	City of Nelson		20	September 26, 2013	September 26, 2033	661,285.27	-	30,223.58	9,548.59	34,650.00	621,513.10
Bylaw 2365	City of Nelson		20	September 26, 2013	September 26, 2033	202,059.40	-	9,234.98	2,917.62	10,587.50	189,906.80
Bylaw 1769	Town of Creston		17	April 19, 2006	April 19, 2023	766,444.24	-	141,787.03	103,742.23	165,648.00	520,914.98
Bylaw 2156	Town of Creston		15	March 29, 2011	March 29, 2026	281,975.40	-	42,886.75	-	10,292.10	239,088.65
Bylaw 2156	Town of Creston		15	April 8, 2013	April 8, 2028	904,692.45	-	74,612.00	23,572.30	47,061.00	806,508.15
Bylaw 2790	Town of Creston		30	September 27, 2021	September 27, 2051	-	3,000,000.00	-	-	-	3,000,000.00
Bylaw 2232	Village of Kaslo		10	October 12, 2011	October 12, 2021	17,782.36	-	12,493.64	5,288.72	4,875.00	-
Bylaw 1582	Village of Nakusp		25	April 7, 2003	June 3, 2028	123,168.32	-	5,627.54	7,270.88	6,043.18	110,269.90
Bylaw 2244	Village of Nakusp		20	October 12, 2011	October 12, 2021	457,674.00	-	23,843.04	10,093.04	23,075.00	423,737.92
Bylaw 2246	Village of Nakusp		20	October 12, 2011	October 12, 2021	70,907.25	-	3,693.99	1,563.71	3,575.00	65,649.55
Bylaw 2369	Village of Nakusp		20	September 26, 2013	September 26, 2033	202,059.40	-	9,234.98	2,917.62	10,587.50	189,906.80
Bylaw 2369	Village of Nakusp		20	October 14, 2014	October 14, 2034	77,725.26	-	3,358.18	890.99	3,000.00	73,476.09
Bylaw 2585	Village of Nakusp		20	March 16, 2005	March 16, 2025	261,268.66	-	10,517.90	640.54	8,902.54	250,110.22
Bylaw 1723	Village of New Denver		20	October 5, 2016	October 5, 2031	76,429.83	-	6,653.37	7,178.51	4,378.00	62,597.95
Bylaw 2519	Village of New Denver		15	April 11, 2007	April 11, 2027	197,640.47	-	13,710.48	1,720.79	5,355.00	182,209.20
Bylaw 2070	Village of Salmo		30	October 13, 2009	October 13, 2039	672,190.21	-	15,779.64	8,512.39	19,912.50	647,898.18
Bylaw 2197	Village of Salmo		15	April 4, 2011	April 4, 2026	70,722.48	-	7,491.17	3,171.10	4,252.50	60,060.21
						16,650,315.42	5,400,700.00	1,023,670.83	554,722.91	908,730.52	20,472,621.68

REGIONAL DISTRICT OF CENTRAL KOOTENAY
SCHEDULE OF DEBENTURE DEBT
FOR THE YEAR ENDED DECEMBER 31, 2021
M.F.A. DEBT

BYLAW	NOMENCLATURE	SERVICE	TERM (IN YEARS)	DATE OF ISSUE	DATE OF MATURITY	BALANCE OUTSTANDING DECEMBER 31, 2020	ISSUES/ TRANSFERS	PRINCIPAL REPAYMENTS/ SINKING FUND DEPOSITS	ACTUARIAL ADDITION	CANADIAN FUNDS INTEREST & EXCHANGE PAYMENTS	BALANCE OUTSTANDING DECEMBER 31, 2021
REGIONAL DISTRICT OF CENTRAL KOOTENAY											
Bylaw 1524	Balfour Fire	S141	20	April 9, 2002	June 1, 2022	8,952.11		1,814.56	2,552.39	720.00	4,585.16
Bylaw 1589	Central Waste	S187	20	April 7, 2003	June 3, 2023	44,359.55		6,139.24	7,932.02	4,567.50	30,288.29
Bylaw 1658	Nelson Recreation Facility	S226	25	April 22, 2004	April 22, 2029	1,512,952.29		62,857.37	74,352.39	85,500.00	1,375,742.53
Bylaw 1689	Nelson Recreation Facility	S226	25	October 25, 2004	December 2, 2029	3,025,904.55		125,714.74	148,704.77	135,000.00	2,751,485.04
Bylaw 1727	Nelson Recreation Facility	S226	25	April 6, 2005	April 6, 2030	674,952.69		40,125.05	18,751.42	11,830.00	616,076.22
Bylaw 1802	Yahk Kingsgate Fire	S148	20	April 19, 2006	April 19, 2021	19,286.24		1,679.09	1,228.55	820.00	16,378.60
Bylaw 1802	Yahk Kingsgate Fire	S148	15	April 19, 2006	April 19, 2026	17,469.38		10,088.10	7,381.28	1,767.50	(0.00)
Bylaw 1914	Creston Recreation	S224	25	April 19, 2006	April 19, 2031	600,757.02		24,011.96	15,969.72	22,500.00	560,775.34
Bylaw 1997	Creston Recreation	S224	25	November 2, 2007	December 1, 2032	6,392,009.16		240,119.63	144,319.63	290,000.00	6,007,569.90
Bylaw 2127	Creston Recreation	S224	25	October 13, 2009	October 13, 2034	5,355,616.25		201,626.75	75,928.43	96,320.00	5,078,061.07
Bylaw 2309	East Waste	S186	20	April 8, 2010	April 8, 2030	1,754,894.79		84,447.66	31,124.79	72,925.98	1,639,322.34
Bylaw 2305	Creston Recreation	S224	20	October 4, 2012	October 4, 2032	1,431,871.64		70,521.68	25,992.11	60,900.00	1,335,357.85
Bylaw 2325	Central Waste	S187	20	April 8, 2013	April 8, 2023	1,441,942.86		65,902.98	20,820.85	61,817.62	1,355,219.03
Bylaw 2326	West Waste	S188	10	April 8, 2013	April 8, 2033	126,593.12		30,817.65	9,736.28	11,655.00	86,039.19
Bylaw 2355	Kaslo Fire	S280	20	September 26, 2013	September 26, 2033	698,023.40		31,902.66	10,079.06	36,575.00	656,041.68
Bylaw 2382	Central Waste	S187	20	April 7, 2014	April 7, 2034	684,693.14		29,582.63	7,848.83	29,070.16	647,261.68
Bylaw 2411	Central Waste	S187	20	October 14, 2014	October 14, 2034	1,932,477.35		83,494.00	22,152.55	74,588.74	1,826,830.80
Bylaw 2497	Kaslo Fire	S280	20	October 5, 2016	October 5, 2036	574,126.29		25,306.68	3,176.21	14,280.00	545,643.40
Bylaw 2561	West Creston Fire	S291	20	October 4, 2017	October 4, 2037	398,236.48		16,747.07	1,552.91	14,175.00	379,936.50
Bylaw 2641	Regional Parks-Area A	S205	30	October 9, 2019	April 9, 2049	2,027,182.27		43,524.73	1,305.74	55,080.80	1,982,351.80
Bylaw 2656	Central Waste - HB Tailing Facility	S187	25	October 9, 2019	April 9, 2044	3,825,126.18		107,873.82	3,236.21	104,617.80	3,714,016.15
Bylaw 2663	Central Waste	S187	25			1,334,233.00		54,912.65	-	26,551.24	1,279,320.35
Bylaw 2696	Regional Parks-Area E & F	S202	20			252,550.00		23,064.51	-	5,025.74	229,485.49
RDCK SUBTOTAL						34,134,209.76	-	1,382,275.21	634,146.14	1,216,288.08	32,117,788.41
						50,784,525.18	5,400,700.00	2,405,946.04	1,188,869.05	2,125,018.60	52,590,410.09
RDCK UTILITIES											
Bylaw 1654	Arrow Creek Water	S251	25	April 22, 2004	April 22, 2029	504,317.33	-	20,952.46	24,784.13	28,500.00	458,580.74
Bylaw 1726	McDonald Creek Water	S246	25	April 6, 2005	April 6, 2030	142,259.20	-	8,457.12	3,952.22	2,493.40	129,849.86
Bylaw 2164	South Slokan Utility	S245	25	October 6, 2010	October 6, 2035	57,015.82		2,146.52	808.33	1,025.42	54,060.97
Bylaw 2233	Riondel Water	S241	25	October 12, 2011	October 12, 2036	186,471.57		6,002.99	2,541.14	8,125.00	177,927.44
Bylaw 2234	Arrow Creek Water	S251	20	October 12, 2011	October 12, 2031	406,105.09		21,156.50	8,955.80	20,475.00	375,992.79
Bylaw 2511	South Slokan Utility	S245	25	October 5, 2016	October 5, 2041	83,213.69		2,578.22	323.59	1,974.00	80,311.88
Bylaw 2560	Arrow Creek Water	S251	25	October 5, 2016	October 4, 2042	1,301,670.71		39,009.12	3,617.20	44,800.68	1,259,044.39
Bylaw 2567	Balfour Water	S255	25			583,323.00		18,800.22	-	5,308.24	564,522.78
RDCK UTILITIES						3,264,376.41	-	119,103.15	44,982.41	112,701.74	3,100,290.85
RDCK TOTAL						37,398,586.17	-	1,501,378.36	679,128.55	1,328,989.82	35,218,079.26
GRAND TOTAL						54,048,901.59	5,400,700.00	2,525,049.19	1,233,851.46	2,237,720.34	55,690,700.94

**REGIONAL DISTRICT OF CENTRAL KOOTENAY
SCHEDULE OF REMUNERATION AND EXPENSES
6 (2) (d) 2021 PAYROLL RECONCILIATION TO FINANCIAL STATEMENTS**

Total Remuneration Elected Officials	\$ 802,446.82	
Total Remuneration Other	15,977,300.95	
Adjust Taxable Ben Included in Remuneration	(97,664.47)	16,682,083

Wages Per Financial Statements	\$ 16,028,302.49	
--------------------------------	------------------	--

Reconciling Items:		
Earnings Not Reflected in Wage Account/ OT/Elected Officials/ Exempt Earnings	822,043.64	
Non Wage Items, Contract Svcs, etc	(2,664.82)	
Accrued Wage Adjustments	(165,598.01)	

16,682,083

0

**REGIONAL DISTRICT OF CENTRAL KOOTENAY
SCHEDULE OF REMUNERATION AND EXPENSES
6 (2) (a) 2021 SCHEDULE OF ELECTED OFFICIAL'S REMUNERATION AND EXPENSES**

Name	Position	Monthly Allowance	Board & Committee	Total Payroll	Total Expenses	TOTAL
Bayeur-Holland, Cloe M	Alternate Director		153	153	-	153
Casemore, Adam	Director	41,484	8,922	50,406	1,545	51,951
Comer, Jennifer L	Director	16,092	1,000	17,092	926	18,018
Cunningham, Hans	Director	41,484	6,176	47,660		47,660
Davidoff, Andrew	Director	41,484	8,251	49,735	1,121	50,856
Duff, Kirk	Director	9,993	3,134	13,127	757	13,884
Elford, James G	Alternate Director		1,312	1,312	-	1,312
Faust, Ramona	Director	41,484	6,176	47,660	1,859	49,519
Fyke, John G	Alternate Director		156	156	-	156
Hewat, Suzan	Director	16,092	9,343	25,435	2,838	28,273
Hughes, Joseph	Director	16,092	2,325	18,417	-	18,417
Jackman, Garry	Director	41,484	11,198	52,682	4,922	57,604
Leduc, Robert S	Alternate Director		156	156	-	156
Lockwood, Diana LD	Director	16,092	7,112	23,204	401	23,605
Lunn, Jessica	Director	16,092	4,710	20,802		20,802
Main, Leah	Director	16,092	11,886	27,978	3,180	31,158
Morrison, Janice A	Director	16,092	6,332	22,424	2,804	25,228
Moss, Colin	Director	16,092	4,819	20,911	-	20,911
Newell, Thomas	Director	41,484	10,700	52,184	4,660	56,844
Page, Keith	Alternate Director		265	265	-	265
Peterson, Paul	Director	41,484	6,067	47,551	377	47,928
Popoff, Walter A	Director	41,484	25,792	67,276	4,310	71,586
Rye, Daniel H	Director	5,364	2,676	8,040	-	8,040
Smith, Ricky	Director	41,484	5,287	46,771	475	47,246
Tassone, Bruno	Director	358		358	-	358
Wall, Tanya	Director	41,484	5,334	46,818	34	46,852
Watson, Aimee	Director	41,484	48,006	89,490	769	90,259
Watson, Laurie D	Alternate Director		468	468	-	468
Zeleznik, Thomas M	Alternate Director		3,916	3,916	475	4,391
		600,774.91	201,672	802,447	31,455	833,901

REGIONAL DISTRICT OF CENTRAL KOOTENAY
SCHEDULE OF REMUNERATION AND EXPENSES
6 (2) (b) & (c) 2021 SCHEDULE OF EMPLOYEES REMUNERATION & EXPENSES

Name	Position	TOTAL		TOTAL
		EARNINGS	EXPENSES	
Bebelman, Aaron	Regional Training Officer	93,974	7,131	101,105
Benson, Marty G	Manager Recreation	102,330		102,330
Bloodoff, Vanessa	Aquatics Programmer - NDCC/CDCC	79,044	1,952	80,996
Bourgeois, Jesse	Recreation Service Programmer Creston	76,046		76,046
Chernenko, Rob	Operations Supervisor Nelson	94,568	596	95,164
Chirico, Joseph	General Manager Community Services	142,281		142,281
Chmara, Erick	Systems Support Technician	77,603		77,603
Crockett, Jim	Manager Recreation	100,526		100,526
Crowe, Mark M	Planner	82,193		82,193
Drabik, Fernando	Corporate Information Services Technician	84,925		84,925
Durning, Stuart	Working Foreman	79,389		79,389
Elliott, Dan	Communications Coordinator	86,012		86,012
Ethier, Steve	Utilities Supervisor	92,874	2,761	95,635
Evenson, AJ	Senior Project Manager	100,522	1,101	101,623
Faulkner, Paul	Senior Energy Specialist	76,949	177	77,126
Friesen, Matthew	Financial Analyst	86,385	950	87,335
Gaschnitz, Lindsay	Human Resources Advisor	90,760	167	90,927
Gaynor, Cary	Regional Parks Manager	90,295	167	90,462
Hannon, Nora	Regional Fire Chief	143,532	701	144,233
Hawkins, Dana	Planner 2	82,741	576	83,317
Hergot, Pat	Fire Chief	75,712		75,712
Horn, Stuart	Chief Administrative Officer/Chief Financial Officer	244,536	5,961	250,497
Ihlen, Gord	Regional Assistant Fire Chief, Prevention	76,499	863	77,362
Johnson, Chris	Manager of Community Sustainability	112,575	1,763	114,338
Lehnert, Chris	Network Administrator	99,454	1,093	100,547
Marshall Smith, Paris	Sustainability Planner	77,710	500	78,210
McDiarmid, Jason	Manager Utility Services	112,365	2,069	114,434
McEwan, Clayton	Regional Training Officer	78,156	9,746	87,902
McIntyre, Amanda	Building Official 2	79,016	2,274	81,290
Morrison, Michael	Manager Corporate Administration	117,951	3,039	120,990
Niminiken, Justin	Castlegar Facility Maintenance Technician	79,640	2,806	82,447
Noel, Andre	Safety Advisor	90,298	78	90,376
O'Rourke, Kynan	Regional Deputy Fire Chief	120,916	6,016	126,931
Oosthuizen, David	IT Manager	112,265	167	112,431
Richardson, Allan K	Water Services Supervisor Erickson	94,586	864	95,450
Saari-Heckley, Connie	Human Resources Manager	143,250	3,348	146,598
Scott, Brent	Regional Deputy Fire Chief	118,189	3,913	122,102
Scott, Corey	Planner 2	77,305	576	77,881
Smith, Heather	Finance Manager	100,852	1,256	102,107
Southin, Peter	Building Official	80,146		80,146
Stanley, Craig	Recreation Manager Creston	100,526	840	101,366
Sudan, Sangita	General Manager Development & Community Sustainability Initiatives	142,281	1,602	143,883
Vousden, Jodi	Fitness Leader Nelson	77,893	155	78,048
Wight, Nelson	Planning Manager	99,980	2,282	102,262
Williams, Chrystal	GIS Supervisor	84,253	452	84,706
Wilson, Amy	Resource Recovery Manager	112,265	781	113,046
Wolf, Uli S	General Manager Environmental Services	142,281	500	142,781
Wood, Graeme	Senior Building Official - Technical Lead	76,396	1,183	77,579
Worden, Shiree	Records and Information Management Coordinator	87,474		87,474
Zol, Darryl	Financial Analyst	83,294		83,294
	Total over \$75000	4,961,010	70,405	5,031,416
	Consolidated Other	11,016,291	244,017	11,260,308
		15,977,301	314,423	16,291,724

**REGIONAL DISTRICT OF CENTRAL KOOTENAY
SCHEDULE OF REMUNERATION AND EXPENSES
6 (7) (a) & (b) 2021 STATEMENT OF SEVERANCE AGREEMENTS**

There was 23 severance agreementS under which payment commenced between the Regional Distr
of Central Kootenay and it's non union employees during fiscal year 2021

32,392

These agreements represent from 0.5 to 5.5 months

REGIONAL DISTRICT OF CENTRAL KOOTENAY
 SCHEDULE OF REMUNERATION EXPENSES
 6(6) 2021 SCHEDULE OF EMPLOYER COSTS

EMPLOYEE	INC TAX	CPP	EI	PENSION	LIFE INSURANCE & HEALTH BENEFITS	TOTAL
RP01	714,181	210,082	63,660			987,924
RP02	1,848,983	454,384	131,713			2,435,079
Combined				942,105	153,316	1,095,422
EMPLOYEE TOTALS	2,563,164	664,466	195,373	942,105	153,316	4,518,424

EMPLOYER	CPP	EI	PENSION	WCB	Employer Hlth Tax	LIFE INSURANCE & HEALTH BENEFITS	TOTAL
RP0001 (Casual Groups)	210,082	89,124					299,205
RP0002 (Permanent Staff)	454,384	153,585					607,969
Combined			1,079,875	301,548	327,205	1,054,926	2,763,554
EMPLOYER TOTALS	664,466	242,709	1,079,875	301,548	327,205	1,054,926	3,670,728

**REGIONAL DISTRICT OF CENTRAL KOOTENAY
SCHEDULE OF SUPPLIERS OF PROVISION OF GOODS AND SERVICES
7 (1) (c) 2021 RECONCILIATION TO FINANCIAL STATEMENT**

RECONCILIATION TO CONSOLIDATED FINANCIAL STATEMENTS

Total aggregate payment exceeding \$25,000 paid to suppliers (a)	\$ 29,953,761	
Total online lease payments	-	
Consolidated total of payments of \$25,000 or less paid to suppliers (b)	3,211,909	
Consolidated total of all grants and contributions exceeding \$25,000 (c)	6,208,075	
Consolidated total of all grants and contributions of \$25,000 or less	<u>2,051,547</u>	\$ 41,425,292

Reconciling Items:

Payroll & Severance Agreements	\$ 15,977,301	
Directors Remuneration & Expenses	802,447	
Change in work in progress, payables and accruals	(7,917,628)	
less capital portion of lease payments	-	
HST/GST rebate re purchases	(882,675)	
Acquisition of tangible capital assets	6,778,225	
Equipment disposal	<u>(639,662)</u>	\$ 14,118,008

\$ 55,543,300

Per Consolidated Financial Statements:

Consolidated expenses	\$ 45,353,262
Amortization	6,505,571
Provision for Landfill closure	74,899
Provision for Contaminated Site costs	2,254,941
Debt service charges - interest and exchange	1,354,627

\$ 55,543,300

Difference

\$ 0

REGIONAL DISTRICT OF CENTRAL KOOTENAY
 SCHEDULE OF SUPPLIERS OF PROVISION OF GOODS AND SERVICES
 7 (1) (a) & (b) 2021 SCHEDULE OF SUPPLIERS AND PAYMENTS EXCEEDING \$25,000

1022117 Alberta Ltd.	133,155
360° Contracting	25,925
9dot Engineering Inc	40,240
Alfred Horie Construction Co. Ltd.	1,304,094
ALS Canada Ltd.	37,691
Andex Equipment Rentals	51,406
Andrew Sheret Ltd	57,512
Aon Reed Stenhouse	288,551
Arrow Lakes Aggregates	256,430
Arrow Mountain Carwash & Mini Storage Ltd	33,000
Arrow Professional Landscaping	28,370
Associated Fire Safety Equipment	52,774
BC Hydro & Power Authority	39,633
BC Transit	1,646,274
BCRS Road Safe	66,231
BGC Engineering Inc.	70,415
Bill's Heavy Duty Enterprises (2004) Ltd.	26,783
Black Press Group Ltd	37,782
Border Holdings Ltd.	827,711
Brenton Industries Ltd	93,334
Canada West Refrigeration Ltd	136,355
CanGas Propane Inc.	88,192
Castlegar Toyota	86,278
Castlegar, City Of	2,431,210
CDW Canada Corp	92,828
Central Kootenay Garbage Club	106,312
CentralSquare Canada Software Inc.	37,776
Cleartech Industries Inc	61,173
Columbia Basin Broadband Corporation	33,528
Cover Architectural Collaborative Inc.	125,027
Cowan's Office Supplies	49,130
Crescent Bay Construction Ltd	34,867
Creston Valley Chamber Of Commerce	32,825
Creston, Town Of	3,664,466
Culos Development (1996) INC.	28,423
Cupe Local 2262	147,639
Cupe Local 748	27,338
Dave's Plumbing Ltd	76,349
DB Perks & Associates Ltd	42,977
DHC Communications Inc	129,915
Emco Corporation	175,080
Esri Canada Ltd	48,503
Factor 5 Group Inc	179,000
Finning International Inc	123,277
FortisBC - Electricity	501,984
Fortisbc - Natural Gas	241,899
FortisBC Inc.	53,398
Frazer Excavation Ltd.	143,058
GFL Environmental Inc.	1,129,714
Goat Mountain Enterprises Ltd	92,261
Golden and District Search and Rescue	83,500
Graham, Ron & Kelli	31,000
Grant Thornton LLP	63,000
GRS Contracting Ltd	125,468

Guille, Pam	45,270
Guillevin International Inc	28,794
Hall Printing	36,331
Heavy Metal Company	39,181
Hil-Tech Contracting Ltd	104,601
Hub Fire Engines & Equipment Ltd	31,564
Hywood Truck & Equipment Ltd	136,847
I.T. Blueprint Solutions Consulting Inc.	530,432
ICONIX Waterworks Ltd Partnership	28,436
Imperial Oil WEX Canada Ltd	30,175
Inland Allcare	63,389
Insight Canada Inc.	104,261
Insurance Corporation of BC	157,255
Integrated Sustainability Consultants Ltd.	2,673,122
Kal Tire (Nelson)	51,061
Kays Road Contracting Ltd	209,681
Kelly's Maintenance and Services	30,000
Kelowna, City of	91,293
KEM Services	41,852
Kemlee Equipment Ltd	67,985
KGC Fire Rescue Inc	60,938
Kootenay Industrial Supply Ltd	25,734
Lesperance Mendes	45,940
Lidstone & Company	51,760
Martech Electrical Systems Ltd	35,083
Masse Environmental Consultants Ltd.	52,193
Medteq Solutions CA Ltd.	47,912
Mills Bros Construction Ltd	26,237
Minister of Finance	115,742
Morrow Bioscience Ltd	91,345
Mountain Eagle Security 2005 Ltd.	90,796
Municipal Insurance Association Of BC	248,579
MWA Environmental Consultants Ltd.	92,289
Nakusp, Village Of	109,480
Nanaimo, City of	71,203
Nasmyth Morrow & Bogusz (In Trust)	95,819
Nelson Building Centre Ltd	25,345
Nelson Ford Sales (2003) Inc.	42,547
Nelson Hydro	289,076
Nelson Leafs Hockey Society	69,008
Nelson Toyota	42,118
Nelson, City Of	347,873
New Denver, Village Of	139,821
Opus Consulting Group Ltd.	102,240
PBS Benefits Corporation	44,722
Pereversoff Automotive Repair	28,886
PerfectMind Inc.	30,077
Power Paving	60,270
R.D. of Fraser-Fort George	95,629
RC Strategies Inc.	39,143
Receiver General	2,331,449
RecTec Industries Inc.	26,711
Regional District of Central Okanagan	63,769
Regional District of East Kootenay	47,500
Regional District of Kootenay Boundary	76,162
Reliance Office Services Ltd	27,600
Rfs Canada	38,612
Ricoh Canada Inc	32,930
Riverside Farm	115,692

RJames Management Group Ltd	154,861
Rocky Mountain Agencies	132,595
Rocky Mountain Phoenix	812,016
Roth IAMS	40,212
Secret Creek Construction	66,375
Sfj Inc	32,419
Shaw Cable	31,974
Sk Electronics Ltd	69,485
SLR Consulting (Canada) Ltd.	257,741
SNT Geotechnical Ltd.	77,057
Speedpro Signs	28,593
SRK Consulting (Canada) Inc.	338,755
Sundry Vendor	138,983
Telus Communications Inc	50,335
Terrapure	160,152
Tetra Tech Canada Inc.	243,507
The ATACC Group Ltd.	26,900
The Corporation of the Village of Salmo	66,916
TRC Timberworks Ltd.	30,457
Tremlock Properties Ltd	29,009
Trowelex Equipment Rentals And Sales	91,712
Tu-Dor Lock & Safe Ltd	33,204
Unit4 Business Software Corporation	100,190
Universal Handling Equipment Company Ltd	151,606
Valhalla Concepts Ltd.	25,252
Waste Management	35,691
West Kootenay Boundary Regional Hospital District	542,407
Westek Controls Ltd	31,061
WFR Wholesale Fire & Rescue Ltd	71,988
Wildsight	33,142
Wood Environment & Infrastructure Solutions,	25,400
Wood Wyant Inc	37,238
WSP Canada Inc.	33,520
Yellowhead Road & Bridge	90,501
Z-KO Construction Ltd.	441,694
	<u>29,953,761</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
 SCHEDULE OF SUPPLIERS OF PROVISION OF GOODS AND SERVICES
 7 (2) (b) 2021 SCHEDULE OF PAYMENTS OF GRANTS AND CONTRIBUTIONS EXCEEDING \$25,000

Area H North TV Society - Grants	30,019
Arrow Lakes ATV Club - Grants	32,500
Arrow Lakes Search & Rescue - Grants	27,892
Balfour Recreation Commission - Grants	59,845
Bonnington Improvement District - Grants	25,000
Castlegar & District Public Library - Grants	179,383
Castlegar Friends of Parks and Trails Society (2001) - Grants	30,000
Castlegar Sculpturewalk Society - Grants	35,980
Castlegar, City of - Grants	350,000
Community Futures - Grants	53,360
Crawford Bay & District Hall & Parks Association - Grants	32,636
Creston & District Historical & Museum Society - Grants	123,165
Creston Golf Club - Grants	29,000
Creston Public Library Association - Grants	331,280
Creston Valley Regional Airport Society - Grants	140,625
Creston, Town of - Grants	247,567
Fields Forward - Grants	731,639
Friends of Kootenay Lake Stewardship Soc. - Grants	29,460
Kaslo & District Arena Association - Grants	50,800
Kaslo & District Public Library Association - Grants	109,791
Kaslo Search & Rescue - Grants	31,167
Kaslo, Village of - Grants	65,975
Kitchener Valley Recreation & Fire Protection Society - Grants	30,474
Kootenay Adaptive Sport Association - Grants	35,980
Kootenay Lake Chamber of Commerce - Grants	26,500
Lardeau Valley Community Club - Grants	57,818
Lardeau Valley Opportunity Links Society - Grants	58,434
Lister Community Association - Grants	34,074
Nakusp Public Library Association - Grants	103,220
Nakusp Rotary Club - Grants	31,500
Nakusp Ski Club Association - Grants	74,354
Nakusp, Village of - Grants	430,800
Nelson Baseball Association - Grants	38,783
Nelson Disc Golf Society - Grants	35,000
Nelson Public Library - Grants	178,444
Nelson Search & Rescue - Grants	33,754
Nelson Tennis Club - Grants	44,271
Nelson, City of - Grants	565,023
North Kootenay Lake Community Services Society - Grants	36,294
Ootischenia Improvement District - Grants	90,000
Procter Community Society - Grants	45,572
Royal Canadian Legion #1-020 Nakusp - Grants	27,000
Salmo Public Library Association - Grants	100,449
Salmo Valley Youth & Community Centre - Grants	55,130
Salmo, Village of - Grants	28,809
Slocan, Village of - Grants	25,750
South Kootenay Lake Community Service Society - Grants	37,648
Swift Internet - Grants	43,925
Taghum Community Hall Society - Grants	51,335
West Creston Community Hall Society - Grants	27,724
Whitewater Ski Resort Ltd. - Grants	1,000,000
Wynndel Community Centre - Grants	73,051
Yahk-Kingsgate Recreation Society - Grants	39,877
	<u>6,208,075</u>

Financial Information Regulation, Schedule 1
Checklist – Statement of Financial Information (SOFI)

For the Corporation:

Corporate Name: Regional District of Central Kootenay Contact Name: Heather J Smith
 Fiscal Year End: December 31st, 2021 Phone Number: (250) 352-8181
 Date Submitted: _____ E-mail: hsmith@rdck.bc.ca

For the Ministry:

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

Distribution: Legislative Library Ministry Retention

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

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

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

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

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