

**Regional District of Central Kootenay**

Unaudited Service Statement

**S222 Arena (Castlegar Complex)-Castlegar and Areas I and J**

Period: Forecast to December 31, 2023

**REVENUE**

Account	Current Month	Year To Date Actuals	Projected December	Projected Year-end	Total Year Budget
41010 Requisitions	0	2,818,031	0	2,818,031	2,818,031
41020 Grants in lieu of Taxes	0	0	9,919	9,919	9,000
42015 Sale of Goods - Specified	170	6,193	522	6,715	10,100
42025 Sale of Services - Specified	926	59,463	837	60,300	90,089
42030 User Fees	0	(211)	(205)	(416)	0
42035 User Fees - Specified	831	8,128	2,298	10,426	6,277
42040 Rental Income	0	448	(30)	418	0
42045 Rental Income - Specified	23,142	197,462	38,019	235,481	289,328
43010 Donations	0	0	0	0	10,000
43015 Donations - Specified	0	30,000	0	30,000	0
43020 Grants	0	203,000	0	203,000	203,000
43025 Grants - Specified	0	0	0	0	8,200
44010 Penalties & Fees	0	(32)	0	(32)	0
44020 Investment Income & Interest	0	97	1,302	1,399	0
45000 Transfer from Reserves	0	0	680,000	680,000	924,000
45500 Transfer from Other Service	0	6,137	0	6,137	4,590
49100 Prior Year Surplus	0	211,283	0	211,283	194,803
<b>Revenue</b>	<b>25,069</b>	<b>3,539,999</b>	<b>732,662</b>	<b>4,272,661</b>	<b>4,567,418</b>

**OPERATING EXPENSES**

Account	Current Month	Year To Date Actuals	Projected December	Projected Year-end	Total Year Budget
51010 Salaries	100,750	809,425	60,000	869,425	834,329
51020 Overtime	1,870	13,642	5,000	18,642	12,506
51030 Benefits	19,529	189,711	13,800	203,511	191,952
51050 Employee Health & Safety	(2,360)	4,429	400	4,829	6,767
51060 Employee Incentives	0	529	30	559	1,000
52010 Travel	0	2,113	500	2,613	4,000
52020 Education & Training	(178)	10,859	1,500	12,359	10,400
52030 Memberships, Dues & Subscriptions	(790)	425	500	925	1,000
53020 Admin, Office Supplies & Postage	316	15,068	500	15,568	14,000
53030 Communication	1,410	14,549	1,400	15,949	17,750
53040 Advertising	871	14,714	1,000	15,714	32,500
53050 Insurance	0	37,074	18,000	55,074	55,520
53060 Bank Charges	0	9,160	7,000	16,160	10,100
53070 Bad Debts	0	570	0	570	0
53080 Licence & Permits	49	2,899	150	3,049	2,300
54010 Legal	0	0	0	0	1,000
54030 Contracted Services	21,810	135,677	21,000	156,677	219,989
54040 Consulting Fees	0	0	8,500	8,500	45,000
55010 Repairs & Maintenance	(7,279)	34,180	3,500	37,680	85,100
55015 Repairs & Maintenance - Specified	0	0	0	0	2,500
55020 Operating Supplies	3,227	61,518	3,000	64,518	74,320
55025 Chemicals	623	623	500	1,123	4,475
55030 Equipment	9,987	22,291	1,000	23,291	44,300
55035 Radio Equipment	0	4,708	0	4,708	0
55040 Utilities	15,042	121,140	20,000	141,140	151,900
55050 Vehicles	1,592	11,203	1,000	12,203	14,000
55060 Rentals	30	420	0	420	1,000
57010 Grants	0	404,000	0	404,000	412,000
<b>Operating Expenses</b>	<b>166,500</b>	<b>1,920,925</b>	<b>168,280</b>	<b>2,089,205</b>	<b>2,249,707</b>

**CAPITAL EXPENSES**

Account	Current Month	Year To Date Actuals	Projected December	Projected Year-end	Total Year Budget
60000 Capital Expenditures	(9,220)	1,418,546	20,000	1,438,546	1,675,000
<b>Capital Expenses</b>	<b>(9,220)</b>	<b>1,418,546</b>	<b>20,000</b>	<b>1,438,546</b>	<b>1,675,000</b>

**NON-OPERATING EXPENSES**

Account	Current Month	Year To Date Actuals	Projected December	Projected Year-end	Total Year Budget
59000 Contribution to Reserve	0	203,000	0	203,000	203,000
59500 Transfer to Other Service	0	52,023	0	52,023	0
59510 Transfer to Other Service - General Admin. Fee	0	111,034	0	111,034	111,034
59520 Transfer to Other Service - IT Fee	0	49,644	0	49,644	49,644
59530 Transfer to Other Service - Community Services Fee	0	279,033	0	279,033	279,033
<b>Non-Operating Expenses</b>	<b>0</b>	<b>694,734</b>	<b>0</b>	<b>694,734</b>	<b>642,711</b>

<b>Total Service</b>	<b>(132,211)</b>	<b>(494,206)</b>	<b>544,382</b>	<b>50,176</b>	<b>0</b>
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## Regional District of Central Kootenay

Unaudited Service Statement

### S227 Aquatic Centre-Castlegar and Areas J and I

Period: Forecast to December 31, 2023

#### REVENUE

Account		Current Month	Year To Date Actuals	Projected December	Projected Year-end	Total Year Budget
41010	Requisitions	0	860,908	0	860,908	860,908
41020	Grants in lieu of Taxes	0	0	4,561	4,561	4,000
42015	Sale of Goods - Specified	298	5,058	128	5,186	1,152
42025	Sale of Services - Specified	5,305	119,804	7,131	126,935	144,858
42035	User Fees - Specified	24,708	307,161	30,248	337,409	325,000
42045	Rental Income - Specified	2,175	49,328	1,837	51,165	63,000
43020	Grants	0	38,668	0	38,668	39,667
44010	Penalties & Fees	0	(196)	0	(196)	0
45000	Transfer from Reserves	0	0	10,000	10,000	174,000
45500	Transfer from Other Service	1,013	8,737	0	8,737	2,600
49100	Prior Year Surplus	0	215,807	0	215,807	210,530
<b>Revenue</b>		<b>33,500</b>	<b>1,605,275</b>	<b>53,905</b>	<b>1,659,180</b>	<b>1,825,714</b>

#### OPERATING EXPENSES

Account		Current Month	Year To Date Actuals	Projected December	Projected Year-end	Total Year Budget
51010	Salaries	106,838	704,914	65,000	769,914	813,078
51020	Overtime	1,582	6,961	2,000	8,961	16,500
51030	Benefits	16,917	136,771	13,000	149,771	216,968
51050	Employee Health & Safety	(3,451)	2,979	250	3,229	6,000
52010	Travel	25	108	500	608	3,250
52020	Education & Training	2,284	8,349	1,000	9,349	7,300
52030	Memberships, Dues & Subscriptions	0	586	200	786	1,650
53020	Admin, Office Supplies & Postage	0	713	500	1,213	1,000
53030	Communication	449	1,297	250	1,547	2,000
53040	Advertising	0	1,638	250	1,888	14,043
53050	Insurance	0	19,722	12,000	31,722	31,750
53080	Licence & Permits	0	1,434	0	1,434	1,000
54030	Contracted Services	15,347	51,186	2,500	53,686	33,500
55010	Repairs & Maintenance	4,499	36,653	1,000	37,653	34,000
55020	Operating Supplies	7,980	30,913	3,000	33,913	36,600
55025	Chemicals	3,981	29,203	2,500	31,703	22,000
55030	Equipment	16,237	20,188	0	20,188	43,000
55040	Utilities	7,060	86,686	10,000	96,686	110,000
55050	Vehicles	29	29	250	279	0
55060	Rentals	0	89	0	89	0
<b>Operating Expenses</b>		<b>179,777</b>	<b>1,140,420</b>	<b>114,200</b>	<b>1,254,620</b>	<b>1,393,638</b>

#### CAPITAL EXPENSES

Account		Current Month	Year To Date Actuals	Projected December	Projected Year-end	Total Year Budget
60000	Capital Expenditures	80,648	146,194	28,000	174,194	174,000
<b>Capital Expenses</b>		<b>80,648</b>	<b>146,194</b>	<b>28,000</b>	<b>174,194</b>	<b>174,000</b>

#### NON-OPERATING EXPENSES

Account		Current Month	Year To Date Actuals	Projected December	Projected Year-end	Total Year Budget
59000	Contribution to Reserve	0	0	0	0	38,667
59500	Transfer to Other Service	1,013	10,688	0	10,688	0
59510	Transfer to Other Service - General Admin. Fee	0	98,156	0	98,156	98,156
59520	Transfer to Other Service - IT Fee	0	44,128	0	44,128	44,128
59530	Transfer to Other Service - Community Services Fee	0	77,125	0	77,125	77,125
<b>Non-Operating Expenses</b>		<b>1,013</b>	<b>230,097</b>	<b>0</b>	<b>230,097</b>	<b>258,076</b>

<b>Total Service</b>		<b>(227,938)</b>	<b>88,564</b>	<b>(88,295)</b>	<b>269</b>	<b>0</b>
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