



Financial Statements

Regional District of Central Kootenay

December 31, 2020

# Management Responsibility Statement

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

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

The 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 consolidated financial statements.

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

A handwritten signature in blue ink, consisting of a stylized 'R' followed by a long horizontal line.

Chief Administrative Officer  
May 20, 2021

# Independent Auditor's Report

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To the Mayor and Council of  
Regional District of Central Kootenay

## Opinion

We have audited the consolidated financial statements of Regional District of Central Kootenay (the "District"), which comprise the consolidated statement of financial position as at December 31, 2020, and the consolidated statements of operations, change in net debt and cash flows and Exhibit 6 for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the District as at December 31, 2020, and consolidated its consolidated results of operations and its consolidated cash flows in accordance with Canadian public sector accounting standards.

## Basis for opinion

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

## Other matter

Our audit was conducted for the purpose of forming an opinion on the consolidated 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 consolidated financial statements

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

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

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

# Independent Auditor's Report (continued)

## Auditor's responsibilities for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of 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 consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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 District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the District to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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


Trail, Canada  
May 20, 2021

The logo for Grant Thornton LLP, featuring the company name in a stylized, cursive script font.

Chartered Professional Accountants

**REGIONAL DISTRICT OF CENTRAL KOOTENAY**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**As at December 31, 2020**

	2020	2019
<b>FINANCIAL ASSETS</b>		
Cash	\$ 3,926,569	\$ 6,883,163
Temporary investments (note 2)	40,290,938	31,265,990
Accounts receivable	2,351,163	3,445,759
Due from member municipalities (note 4)	16,365,739	18,333,224
Due from member municipalities-accrued interest	174,254	225,656
	<u>63,108,662</u>	<u>60,153,792</u>
<b>LIABILITIES</b>		
Accounts Payable and accrued liabilities	2,642,358	6,106,243
Loans payable	1,337,081	355,027
Accrued interest payable - M.F.A.	419,042	521,595
Landfill closure and post closure costs accruals (note 5)	3,776,558	3,774,348
HB Mines- contaminated site liability (note 18)	6,616,306	6,616,306
Nelson transfer station-contaminated site liability (note 19)	740,000	740,000
Debenture Debt MFA (note 6)	53,524,509	55,373,088
Equipment financing loans (note 7)	1,188,618	288,256
Deferred revenue (note 8)	2,311,551	1,610,282
	<u>72,556,023</u>	<u>75,385,145</u>
<b>NET DEBT (Exhibit "3")</b>	<u>(9,447,361)</u>	<u>(15,231,353)</u>
<b>NON-FINANCIAL ASSETS</b>		
Works-in-progress (note 9)	2,439,331	4,457,325
Tangible capital assets (note 10)	115,593,675	115,507,375
Inventory of supplies	15,481	53,617
Prepaid expenses	396,456	490,698
	<u>118,444,943</u>	<u>120,509,015</u>
<b>ACCUMULATED SURPLUS (note 11)</b>	<u>\$ 108,997,582</u>	<u>\$ 105,277,662</u>
<b>COMMITMENTS (note 16)</b>		
<b>CONTINGENT LIABILITIES (note 21)</b>		

  
 \_\_\_\_\_ Chief Financial Officer

# REGIONAL DISTRICT OF CENTRAL KOOTENAY

## CONSOLIDATED STATEMENT OF OPERATIONS

For the year ended December 31, 2020

	Budget 2020	Actual 2020	Actual 2019
<b>REVENUE</b>			
Tax Levy	\$ 31,983,663	\$ 31,989,996	\$ 30,304,297
User Fees	9,632,265	8,404,936	8,801,635
Grants and donations	9,652,205	6,078,536	11,006,744
Gas Tax grant-Community Works	-	1,356,428	2,752,451
Committed funding - Columbia Basin Trust	-	1,579,344	1,465,753
Donated Land	-	-	355,000
Interest earnings	16,600	43,504	104,597
Interest earnings - Capital funds	-	653,319	624,905
Interest earnings - Reserve funds	-	530,778	516,628
Rental revenue	1,096,960	620,501	1,099,036
Permit fees	650,000	817,679	838,999
Cost recoveries and contract revenue	2,114,651	1,996,893	2,916,996
Sale of materials	161,285	68,471	145,875
Refund of surplus- MFA debt retirement	-	20,102	15,579
Gain on disposal of equipment	-	-	61,260
	<b>55,307,629</b>	<b>54,160,487</b>	60,986,362
<b>EXPENSES (note 20)</b>			
Legislative - directors expenses	941,280	806,036	974,893
Administration services	2,043,258	1,824,886	1,640,617
Wages and employees benefits	21,818,279	18,378,905	19,201,886
Provision for Landfill closure and post closure costs	387,940	2,210	(47,569)
Provision for Contaminated site costs	-	-	340,000
Utilities	1,415,165	1,170,166	1,314,828
General - operations and maintenance	2,491,797	1,756,358	2,001,026
Vehicles - operations and maintenance	484,972	478,069	523,016
Equipment - operation and maintenance	773,362	432,478	460,229
Grants	5,367,246	5,176,910	2,343,999
Financial services grant	-	-	3,296,430
Committed funding - Columbia Basin Trust	-	1,531,281	1,409,972
Gas Tax grant-Community Works	-	1,163,964	572,995
Services contracted out	12,094,782	10,025,442	11,609,179
Debt services charges - interest	1,731,673	1,401,751	1,613,293
Loss on impairment of tangible capital assets	-	-	1,567,920
Amortization	-	6,292,111	5,838,114
	<b>49,549,754</b>	<b>50,440,567</b>	54,660,837
ANNUAL SURPLUS (note 17)	<b>5,757,875</b>	<b>3,719,920</b>	6,325,525
ACCUMULATED SURPLUS, BEGINNING OF YEAR	<b>105,277,662</b>	<b>105,277,662</b>	98,952,137
ACCUMULATED SURPLUS, END OF YEAR	<b>\$ 111,035,537</b>	<b>\$ 108,997,582</b>	\$ 105,277,662

## REGIONAL DISTRICT OF CENTRAL KOOTENAY

### CONSOLIDATED STATEMENT OF CHANGES IN NET DEBT

For the year ended December 31, 2020

	Budget 2020	Actual 2020	Actual 2019
<b>ANNUAL SURPLUS</b>	<b>\$ 5,757,875</b>	<b>\$ 3,719,920</b>	<b>\$ 6,325,525</b>
Acquisition of tangible capital assets including Works-in-progress	(16,321,369)	(4,360,418)	(11,702,058)
Amortization of tangible capital assets including leases	-	6,289,474	5,838,114
Loss on impairment of tangible capital assets	-	2,637	1,567,920
Proceeds from sale of tangible capital assets	48,000		61,260
Gain on disposal of tangible capital assets	-		(37,867)
	<u>(16,273,369)</u>	<u>1,931,693</u>	<u>(4,272,631)</u>
Decrease in supplies inventories	-	38,136	61,330
Decrease (increase) in prepaid expense	-	94,242	37,091
	<u>-</u>	<u>132,379</u>	<u>98,421</u>
<b>CHANGE IN NET DEBT</b>	<b>(10,515,494)</b>	<b>5,783,992</b>	<b>2,151,314</b>
<b>NET DEBT AT BEGINNING OF YEAR</b>	<b>(15,231,353)</b>	<b>(15,231,353)</b>	<b>(17,382,667)</b>
<b>NET DEBT AT END OF YEAR</b>	<b>\$ (25,746,847)</b>	<b>\$ (9,447,361)</b>	<b>\$ (15,231,353)</b>

## REGIONAL DISTRICT OF CENTRAL KOOTENAY

## CONSOLIDATED STATEMENT OF CASH FLOWS

For the year ended December 31, 2020

	2020	2019
<b>OPERATING ACTIVITIES</b>		
Annual surplus	\$ 3,719,920	\$ 6,325,525
Non-cash items		
Amortization	6,292,111	5,838,114
Gain on disposal of tangible capital assets		(37,867)
Loss on impairment of tangible capital assets		1,567,920
Capital donation of land		(355,000)
Actuarial adjustments MFA debt	(653,319)	(624,905)
Changes in prepaid expenses	94,242	37,091
Changes in inventory of supplies	38,136	61,330
	<u>5,771,171</u>	<u>6,486,683</u>
Changes to financial assets		
Accounts receivable	1,094,596	976,173
Other receivables	51,402	(9,241)
	<u>1,145,998</u>	<u>966,932</u>
Changes to financial liabilities		
Accounts payable and accrued liabilities	(3,463,885)	1,218,228
Landfill closure & post closure costs accruals	2,210	(47,568)
Nelson transfer station closure accrual	-	340,000
Accrued interest	(102,553)	42,110
Deferred revenue	701,269	(744,431)
	<u>(2,862,959)</u>	<u>808,339</u>
Cash Provided By Operating Activities	<u>7,774,130</u>	<u>14,587,479</u>
<b>CAPITAL TRANSACTIONS</b>		
Acquisition of tangible capital assets including Works-in-progress	(4,360,418)	(11,347,058)
Proceeds from sale of tangible capital assets		61,260
Cash applied to capital transactions	<u>(4,360,418)</u>	<u>(11,285,798)</u>
<b>FINANCING ACTIVITIES</b>		
Operating fund borrowing		3,933,000
Temporary borrowing	1,077,313	-
MFA borrowing	2,170,106	
Equipment financing borrowing	1,015,162	-
Repayment of principal on temporary borrowing	(95,259)	(127,258)
Repayment of principal on equipment financing loans	(114,800)	(137,682)
Repayment of long-term debt	(1,397,881)	(1,322,174)
Cash Provided By Financing Activities	<u>2,654,641</u>	<u>2,345,886</u>
<b>INCREASE (DECREASE) IN CASH</b>	<b>6,068,353</b>	<b>5,647,567</b>
<b>CASH, BEGINNING OF YEAR</b>	<b>38,149,153</b>	<b>32,501,586</b>
<b>CASH, END OF YEAR</b>	<b>\$ 44,217,507</b>	<b>\$ 38,149,153</b>



# REGIONAL DISTRICT OF CENTRAL KOOTENAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

As at December 31, 2020

### 1. SIGNIFICANT ACCOUNTING POLICIES

#### Basis of Presentation

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

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

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

#### Investments

Investment deposits are recorded at cost.

#### Tangible Capital Assets

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

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

#### Deferred Revenue

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

#### Use of Estimates

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

# REGIONAL DISTRICT OF CENTRAL KOOTENAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

As at December 31, 2020

### 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

	2020	2019
Reserve funds and temporary investments (note 13)	\$ 28,011,896	\$ 26,688,762
Deferred funds (note 8)	2,311,551	1,610,282
MFA debt proceeds internally restricted for HB Mines remediation	3,825,126	3,893,670
Unrestricted cash and temporary investments	10,068,934	5,956,439
	\$ 44,217,507	\$ 38,149,153

### 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, 2020, the Regional District had drawn an amount of \$Nil (2019 - \$Nil) on this agreement.

### 4. DUE FROM MEMBER MUNICIPALITIES

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

**REGIONAL DISTRICT OF CENTRAL KOOTENAY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**As at December 31, 2020**

**5. CLOSURE PLANS - LANDFILLS**

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

	<u>East Waste</u>	<u>Central Waste</u>	<u>West Waste</u>
Cumulative Capacity Used to Date (m3)	189,769	240,509	866,544
Total Capacity of the Site	907,000	1,045,000	2,572,000
Annual post-closure costs			
Years 1-10	\$ 36,500	\$ 42,500	\$ 58,000
Years 11-25	\$ 23,500	\$ 25,500	\$ 38,000
Post-closure care period in years	25	25	25
Projected year Site Closure	2062	2078	2059
Projected PV Cost of Site Closure and Post Closure	\$ 6,559,000	\$ 2,928,000	\$ 7,504,000
Discount rate used for present value calculations	2%	2%	2%
Inflation rate used for present value calculations	2%	2%	2%
Landfill liability at December 31, 2020			
<b>Landfill liability and cost accruals</b>		<b>2020</b>	<b>2019</b>
Total Landfill Liability		<b>\$ 3,776,556</b>	\$ 3,789,246
Closure costs expended during the year		<u>-</u>	<u>(14,898)</u>
Net Total Landfill Liability		<b><u>\$ 3,776,556</u></b>	<b><u>\$ 3,774,348</u></b>
Landfill Liability Open Sites		<b>3,068,820</b>	3,058,033
Landfill Liability Closed Sites		<b>707,736</b>	716,315
		<b><u>\$ 3,776,556</u></b>	<b><u>\$ 3,774,348</u></b>

Included in the West Waste service are two landfills.

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

## REGIONAL DISTRICT OF CENTRAL KOOTENAY

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

As at December 31, 2020

#### 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.

	2020	2019
Debt principal allocated as follows:		
Due from member municipalities (see note 2)	\$ 16,365,739	\$ 18,333,224
Owing by the District	37,158,770	37,039,864
Debt principal outstanding in Canadian funds (See Schedule 1)	\$ 53,524,509	\$ 55,373,088

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 Districts portion of long-term debt, are as follows:

2021	2,180,507
2022	2,247,736
2023	2,331,063
2024	2,359,744
2025	2,453,237

#### 7. EQUIPMENT FINANCING LOANS -M.F.A

	2020	2019
Equipment financing	\$ 1,188,618	\$ 288,256

Equipment financing is repayable to Municipal Finance Authority and bears interest at rates ranging from 1.22% to 2.14% per annum and mature in periods 2022 to 2025.

The District's cash payments for interest in 2020 were \$4,731 (2019 - \$8,993).

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

2021	281,424
2022	282,356
2023	221,878
2024	207,307
2025	195,653

**REGIONAL DISTRICT OF CENTRAL KOOTENAY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**As at December 31, 2020**

**8. DEFERRED REVENUE**

	Beginning Balance	Additions	Reductions	Ending Balance
Recreation Centres	631,944	567,483	631,944	567,483
Columbia Basin Trust	232,263	1,515,495	1,608,402	139,356
CBT-Wildfire Reduction	-	150,000	-	150,000
UBCM-FireSafe	-	199,996	123,044	76,952
Province of BC-Child Care	-	1,300,000	121,676	1,178,324
Rural dividend-Province of BC	492,836	-	491,836	1,000
Other	253,239	198,436	253,239	198,436
	<u>\$ 1,610,282</u>	<u>\$ 3,931,410</u>	<u>\$ 3,230,141</u>	<u>\$ 2,311,551</u>

**a. Recreation Centres Deferred Revenue**

The District has a current balance of \$567,483 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 \$1,514,807 (2019 - \$1,503,473) in Grant funding and funds returned from completed projects. Interest of \$688 (2019 - \$1,265) was received in the current year. During the year a total of \$1,608,402 (2019 - \$1,484,279) was expended.

**c. Columbia Basin Trust - Wildfire Reduction**

In 2020, the District received \$150,000 from Columbia Basin Trust for the Wildfire Reduction Innovation Project. As at December 31, 2020, \$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, 2020, \$123,044 was expended.

**e. Province of BC-Rural dividend**

In 2020, the District received \$nil (2019 - \$491,234) from the Province of BC for Economic Development for various services.

**f. Other Deferred Revenue**

The District has received \$198,436 in various deposits. These funds are recognized in revenue in the future period when the related program has been provided.

**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, 2020.

**REGIONAL DISTRICT OF CENTRAL KOOTENAY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

As at December 31, 2020

**10. TANGIBLE CAPITAL ASSETS**

	2020	2019
<b>TANGIBLE CAPITAL ASSETS</b>		
<b>General Capital Fund</b>		
Land	\$ 13,560,948	\$ 13,550,316
Building and building components	76,608,630	76,011,584
Leasehold improvements	337,009	337,009
Engineering structures (including land improvements)	18,451,393	14,820,051
Paving	1,680,958	1,657,897
Operating and office equipment	27,689,638	26,066,082
	<u>138,328,576</u>	<u>132,442,939</u>
Accumulated amortization	<u>(58,717,842)</u>	<u>(53,906,539)</u>
Net General Capital Fund Tangible Capital Assets	<u>79,610,734</u>	<u>78,536,400</u>
<b>Water Utility Capital Fund</b>		
Land	1,419,709	1,419,709
Building and building components	4,370,988	4,345,952
Engineering structures (including land improvements)	41,084,895	40,699,932
Paving	688,871	688,871
Operating and office equipment	1,088,865	1,122,329
	<u>48,653,328</u>	<u>48,276,793</u>
Accumulated amortization	<u>(13,274,778)</u>	<u>(11,854,466)</u>
Net Water Utility Capital Fund Tangible Capital Assets	<u>35,378,550</u>	<u>36,422,327</u>
<b>Transit Utility Capital Fund</b>		
Bus Shelters	817,553	723,288
Accumulated amortization	<u>(213,162)</u>	<u>(174,640)</u>
Net Transit Utility Capital Fund Tangible Capital Assets	<u>604,391</u>	<u>548,648</u>
<b>TOTAL NET TANGIBLE CAPITAL ASSETS</b>	<u><u>\$ 115,593,675</u></u>	<u><u>\$ 115,507,375</u></u>

**11. ACCUMULATED SURPLUS**

	2020	2019
Unrestricted	\$ (1,187,982)	\$ (7,625,653)
Restricted reserve funds (note 13)	28,011,901	26,688,762
Equity in tangible capital assets (note 14)	82,173,663	86,214,553
	<u><u>\$ 108,997,582</u></u>	<u><u>\$ 105,277,662</u></u>

**REGIONAL DISTRICT OF CENTRAL KOOTENAY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**As at December 31, 2020**

**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	2020 Total	2019 Total
Balance, beginning of year	\$ 1,198,001	\$ 2,337,578	\$ 3,535,579	\$ 3,334,511
Add: Interest earnings	24,083	-	24,083	27,021
New issues	21,701	45,130	66,831	238,381
Deduct: Payouts on debt retirement	(75,817)	(269,434)	(345,251)	(64,334)
	<hr/>	<hr/>	<hr/>	<hr/>
Balance, end of year	<u>\$ 1,167,968</u>	<u>\$ 2,113,274</u>	<u>\$ 3,281,242</u>	<u>\$ 3,535,579</u>
Member municipalities portion	444,508	842,488	1,286,996	1,578,247
Regional District's portion	723,460	1,270,786	1,994,246	1,957,332
	<u>\$ 1,167,968</u>	<u>\$ 2,113,274</u>	<u>\$ 3,281,242</u>	<u>\$ 3,535,579</u>

**13. RESTRICTED RESERVE FUNDS**

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

	2020	2019
Fund Balance, at beginning of year	\$ 26,688,762	\$ 26,299,839
Add: Interest earnings	530,778	516,628
Contributions to reserves	5,409,198	5,295,290
Transfers out of reserves	(4,616,842)	(5,422,995)
	<hr/>	<hr/>
Fund Balance, end of year (statement C)	<u>\$ 28,011,896</u>	<u>\$ 26,688,762</u>

**REGIONAL DISTRICT OF CENTRAL KOOTENAY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**As at December 31, 2020**

**14. EQUITY IN TANGIBLE CAPITAL ASSETS**

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

	<b>2020</b>	2019
Investment in capital assets is calculated as follows:		
Tangible capital assets	<b>\$ 115,593,675</b>	\$ 115,507,375
Work in progress	<b>2,439,331</b>	4,457,325
Deduct: Amounts financed by		
-loans and debenture debt (net)	<b>(33,333,644)</b>	(33,106,864)
-equipment financing loans	<b>(1,188,618)</b>	(288,256)
-temporary borrowing	<b>(1,337,081)</b>	(355,027)
	<b>\$ 82,173,663</b>	\$ 86,214,553
Fund Balance, end of year (Exhibit 1)	<b>\$ 82,173,663</b>	\$ 86,214,553

**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, 2019, the plan has about 213,000 active members and approximately 101,000 retired members. Active members include approximately 41,000 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 \$989,318 (2019 - \$882,632) for employer contributions to the plan in fiscal year 2020.

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

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



# REGIONAL DISTRICT OF CENTRAL KOOTENAY

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

As at December 31, 2020

### 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 2020 approved under bylaw 2714 on March 19, 2020.

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	\$	<b>(54,016)</b>
Add:		
Capital expenditures		<b>16,321,369</b>
Debt principal repayments		<b>1,779,314</b>
Equipment financing principal repayments		<b>316,516</b>
Transfers to reserves and own funds		<b>12,056,813</b>
Deficit included in accumulated surplus		<b>1,189,828</b>
		<hr/> <b>31,663,840</b> <hr/>
Deduct		
Borrowing		<b>6,571,266</b>
Proceeds from Asset Disposal		<b>48,000</b>
Transfers from reserves and own funds		<b>19,232,683</b>
		<hr/> <b>25,851,949</b> <hr/>
Budget surplus reported in the financial statements	\$	<hr/> <b>5,757,875</b> <hr/>

## REGIONAL DISTRICT OF CENTRAL KOOTENAY

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

As at December 31, 2020

#### 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, 2020 represents managements best estimate at the financial statement date and has been quantified by a environmental consultant. The District plans to commence the project in 2021.

Remediation and post-remediation monitoring period in years	100
Projected year of final post remediation monitoring costs	2120
Discount rate	1.5-2%
Total undiscounted remediation and post-remediation costs	7,163,000

	2020	2019
Remediation liability	\$ 3,822,056	\$ 3,822,056
Post remediation liability	<u>2,794,250</u>	<u>2,794,250</u>
Total Contaminated Site Liability	<u><u>6,616,306</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, 2020 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 2021.

	2020	2019
Total remediation liability	<u><u>\$ 740,000</u></u>	<u><u>\$ 400,000</u></u>

## REGIONAL DISTRICT OF CENTRAL KOOTENAY

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

As at December 31, 2020

#### 20. EXPENSES BY FUNCTION

	2020	2019
General government	8,989,146	10,402,421
Planning and development	4,058,980	3,663,101
Protective services	6,360,197	6,462,830
Parks and recreation	13,384,142	15,830,876
Transit operations	1,631,487	1,891,820
Water utility operations	3,597,250	3,260,442
Refuse services	7,238,617	8,859,539
Grants	5,180,748	4,289,808
Total as per Exhibit 2	<u>50,440,567</u>	<u>54,660,837</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**  
**Consolidated Tangible Capital Asset Schedule**  
**For the Year Ended December 31, 2020**

	General Capital Fund					Water Utility Capital Fund					Transit Utility Capital Fund	Work in Progress	2020 Total	2019 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			
<b>COST</b>															
Opening Balance	13,550,316	76,011,584	337,009	14,820,051	1,657,897	26,046,745	1,419,709	4,345,952	40,699,932	688,871	1,122,329	723,288	4,457,325	185,881,008	176,581,848
Add: Additions	10,632	510,938	-	74,382	23,061	1,323,518	-	-	-	65,542	-	94,265	2,258,080	4,360,418	11,702,061
Transfers		111,147		3,941,923		223,004							(4,276,074)	-	-
Adjustments		(25,039)		(384,963)		99,009		25,036	384,963	(99,006)				-	-
Write off fully amortized														-	-
Less: Disposals														-	(2,383,564)
<b>Closing Balance</b>	<b>13,560,948</b>	<b>76,608,630</b>	<b>337,009</b>	<b>18,451,393</b>	<b>1,680,958</b>	<b>27,689,639</b>	<b>1,419,709</b>	<b>4,370,988</b>	<b>41,084,895</b>	<b>688,871</b>	<b>1,088,865</b>	<b>817,553</b>	<b>2,439,331</b>	<b>190,241,426</b>	<b>185,900,345</b>
<b>ACCUMULATED AMORTIZATION</b>															
Opening Balance	-	32,611,892	252,756	5,599,787	372,476	15,050,291	-	3,115,185	8,196,633	146,385	396,263	174,640	-	65,916,308	60,889,782
Add: Amortization	-	2,750,262	84,253	588,499	44,314	1,365,949	-	217,090	1,149,980	17,221	36,021	38,522	-	6,292,111	5,838,114
Transfers														-	-
Adjustments														-	-
Write off fully amortized														-	-
Less: Acc. Amort on Disposals														-	(792,251)
<b>Closing Balance</b>	<b>-</b>	<b>35,359,517</b>	<b>337,009</b>	<b>6,188,286</b>	<b>416,790</b>	<b>16,416,240</b>	<b>-</b>	<b>3,332,275</b>	<b>9,346,613</b>	<b>163,606</b>	<b>432,284</b>	<b>213,162</b>	<b>-</b>	<b>72,208,419</b>	<b>65,935,645</b>
<b>Net Book Value, year ended December 31, 2020</b>	<b>13,560,948</b>	<b>41,249,113</b>	<b>-</b>	<b>12,263,107</b>	<b>1,264,168</b>	<b>11,273,399</b>	<b>1,419,709</b>	<b>1,038,713</b>	<b>31,738,282</b>	<b>525,265</b>	<b>656,581</b>	<b>604,391</b>	<b>2,439,331</b>	<b>118,033,007</b>	<b>119,964,700</b>
<b>Tangible Capital Assets</b>														<b>115,593,676</b>	<b>115,507,375</b>
<b>Work in Progress</b>														<b>2,439,331</b>	<b>4,457,325</b>
														<b>118,033,007</b>	<b>119,964,700</b>
<b>Net Book Value, year ended December 31, 2019</b>	<b>13,550,316</b>	<b>43,399,692</b>	<b>84,253</b>	<b>9,220,264</b>	<b>1,285,421</b>	<b>10,996,454</b>	<b>1,419,709</b>	<b>1,230,767</b>	<b>32,503,299</b>	<b>542,486</b>	<b>726,066</b>	<b>548,648</b>	<b>4,457,325</b>	<b>119,964,700</b>	



## REGIONAL DISTRICT OF CENTRAL KOOTENAY

Statement "A"

## SUPPLEMENTARY INFORMATION

(Unaudited)

## STATEMENT OF FINANCIAL POSITION

## CAPITAL FUNDS

AS AT DECEMBER 31, 2020

	2020	2019
<b><u>NON FINANCIAL ASSETS</u></b>		
<b>WORKS IN PROGRESS</b>	<u>2,439,331</u>	<u>4,457,325</u>
<b>TANGIBLE CAPITAL ASSETS, at cost</b>		
Land	14,980,657	14,970,024
Buildings	81,316,627	80,694,544
Bus shelters	817,553	723,288
Engineering structures	59,536,288	55,519,983
Paving	2,369,829	2,346,768
Operating equipment	28,778,503	27,188,411
Accumulated amortization	<u>(72,205,782)</u>	<u>(65,935,643)</u>
	<u>115,593,675</u>	<u>115,507,375</u>
<b>TOTAL NON FINANCIAL ASSETS</b>	<u>118,033,007</u>	<u>119,964,700</u>
<b><u>FINANCIAL ASSETS</u></b>		
<b>DUE FROM OTHER MUNICIPALITIES (re MFA debt)</b>		
Due from Village of Nakusp	1,192,803	1,269,378
Due from City of Nelson	8,597,840	9,973,425
Due from Village of Salmo	742,913	776,523
Due from Village of Kaslo	17,782	34,881
Due from City of Castlegar	3,871,795	3,984,180
Due from Village of New Denver	274,070	302,225
Due from Town of Creston	<u>1,953,112</u>	<u>2,356,991</u>
	<u>16,650,315</u>	<u>18,697,603</u>
Deduct: Actuarial accrual	<u>(284,577)</u>	<u>(364,379)</u>
	<u>16,365,739</u>	<u>18,333,224</u>
<b>TOTAL ASSETS (BOTH NON FINANCIAL AND FINANCIAL)</b>	<u>134,398,745</u>	<u>138,297,924</u>
<b><u>FINANCIAL LIABILITIES</u></b>		
<b>TEMPORARY BORROWING</b>	<u>1,337,081</u>	<u>355,027</u>
<b>DEBENTURES OUTSTANDING</b>		
Municipal Finance Authority (Schedule "1")	50,223,775	52,038,639
Deduct: Accrued Actuarials	<u>(524,392)</u>	<u>(598,551)</u>
	<u>49,699,383</u>	<u>51,440,088</u>
<b>EQUIPMENT FINANCING LOANS OUTSTANDING</b>	1,188,618	288,256
<b>TOTAL FINANCIAL LIABILITIES</b>	<u>52,225,082</u>	<u>52,083,371</u>
<b><u>EQUITY IN TANGIBLE CAPITAL ASSETS</u></b>	<u>\$ 82,173,663</u>	<u>\$ 86,214,553</u>

**REGIONAL DISTRICT OF CENTRAL KOOTENAY  
SUPPLEMENTARY INFORMATION**

**Statement "B"**

(Unaudited)

**STATEMENT OF EQUITY IN TANGIBLE CAPITAL ASSETS  
CAPITAL FUNDS  
AS AT DECEMBER 31, 2020**

	<b>2020</b>	<b>2019</b>
<b>BALANCE, BEGINNING OF YEAR</b>	<b><u>\$ 86,214,553</u></b>	<b><u>\$ 79,729,903</u></b>
<b>ADD:</b>		
Capital expenditures in the year including works-in-progress	4,360,418	11,702,058
Contributions from operating funds for MFA debt reduction	1,290,007	1,322,174
Contributions from operating funds for equipment financing payments	114,800	137,682
Contributions from operating funds for temporary borrowing principal paymen	95,259	127,258
Accrued actuarial increase	5,644	17,024
Actuarial increase - Sinking Funds	647,675	607,881
	<b><u>6,513,802</u></b>	<b><u>13,914,077</u></b>
	<b><u>92,728,355</u></b>	<b><u>93,643,980</u></b>
<b>DEDUCT:</b>		
Amortization	(6,292,111)	(5,838,114)
Net book value of impaired assets	-	(1,567,920)
Net book value of sold and scrapped capital assets	-	(23,393)
Proceeds from temporary borrowing	(3,247,419)	-
Proceeds from equipment financing agreement with M.F.A.	(1,015,162)	-
	<b><u>(10,554,692)</u></b>	<b><u>(7,429,427)</u></b>
<b>BALANCE, END OF YEAR (Statement "A")</b>	<b><u>\$ 82,173,663</u></b>	<b><u>\$ 86,214,553</u></b>

REGIONAL DISTRICT OF CENTRAL KOOTENAY  
SUPPLEMENTARY INFORMATION

Statement "C"

(Unaudited)

BALANCE SHEET  
RESERVE FUNDS  
AS AT DECEMBER 31, 2020

RESERVE FUNDS	ASSETS			LIABILITIES				Balance at Dec 31 2020
	Short Term Investments	Due from (to) Operations	Total Assets	Balance at Dec 31 2019	2020 Contributions	2020 Earnings	2020 Expenditures	
RSRV Climate Action - Service 100	1,630	120,838	122,467	437	158,338	1,193	37,500	122,467
Office Equipment Reserve - Service 100	2,172	-	2,172	2,130	-	42	-	2,172
Administrative Office Capital								
Projects and Equipment - Service 100	90,576	-	90,576	88,835	-	1,741	-	90,576
Vehicle Replacement - Service 100	165,085	12,176	177,261	161,795	91,309	3,290	79,133	177,261
Contingency, legal, project fund - Service 100	334	-	334	327	-	6	-	334
Records conversion Reserve - Service 100	24,946	-	24,946	24,466	-	479	-	24,946
Liability Insurance Reserve - Service 100	303,342	(81,247)	222,096	298,293	-	5,049	81,247	222,096
Property Insurance Reserve - Service 100	27,487	-	27,487	26,959	-	528	-	27,487
Vehicle Deductible Reserve - Service 100	1,432	-	1,432	1,405	-	28	-	1,432
Other projects - Service 100	1,081	-	1,081	1,060	-	21	-	1,081
Information Technology Equipment Reserve - Service 100	26,721	100,000	126,721	25,246	100,000	1,475	-	126,721
COVID Restart Funds - Service 100	5,549	566,276	571,825	-	760,000	5,549	193,724	571,825
Election Cost Reserve - Service 101	65,832	-	65,832	64,567	-	1,265	-	65,832
GIS Reserve - Service 102	16,228	15,612	31,840	15,766	15,612	462	-	31,840
Building Rehab Reserve - Service 103	66,744	41,339	108,083	65,064	41,339	1,680	-	108,083
Building Legal Reserve - Service 103	147	15,000	15,147	-	15,000	147	-	15,147
Planning & Land Use - Service 104	10,116	-	10,116	9,922	-	194	-	10,116
Feasibility Studies Reserve - Service 106	222,305	(51,298)	171,007	218,525	-	3,780	51,298	171,007
Kaslo Fire Reserve - Service 280	104,623	28,264	132,887	102,341	28,264	2,282	-	132,887
Riondel Fire - Service 128	88,552	(48,136)	40,416	87,313	-	1,239	48,136	40,416
Wynndel Fire - Service 129	376,038	(48,629)	327,409	369,277	-	6,760	48,629	327,409
Canyon Lister Fire Reserve - Service 130	221,360	(34,736)	186,624	217,439	18,917	3,921	53,653	186,624
Creston Fire Contract - Service 131	40,528	7,427	47,956	39,678	7,427	850	-	47,956
Blewett Fire Contract Reserve - Service 133	5,241	(5,100)	141	5,189	-	52	5,100	141
North Shore Fire Reserve - Service 134	1,048	-	1,048	1,028	-	20	-	1,048
Ymir Fire Reserve - Service 136	467,328	31,610	498,938	458,042	31,610	9,286	-	498,938
Tarrys Fire - Service 137	223,432	(67,356)	156,076	219,785	-	3,647	67,356	156,076
Pass Creek Fire - Service 137	8,999	-	8,999	8,826	-	173	-	8,999
Robson Fire Reserve - Service 138	1,272	-	1,272	1,247	-	24	-	1,272
New Denver Fire - Service 140	971	-	971	952	-	19	-	971
Balfour Fire Reserve - Service 141	236,980	9,511	246,491	232,334	60,277	4,646	50,766	246,491
Slocan Valley Fire - Service 142	-	-	-	-	-	-	-	-
Winlaw Fire Building & Major Equipment - Service 142	90,279	(89,221)	1,058	89,402	21,533	878	110,754	1,058
Passmore Fire Building & Major Equipment - Service 142	109,460	-	109,460	107,356	-	2,104	-	109,460
Slocan Fire Building & Major Equipment - Service 142	92,245	22,307	114,552	90,258	22,307	1,987	-	114,552
Crescent Valley Fire Building & Major Equipment - Service 142	121,894	(36,828)	85,066	119,906	29,879	1,989	66,707	85,066
Carried Forward	\$ 3,221,974	\$ 507,809	\$ 3,729,783	\$ 3,155,167	\$ 1,401,811	\$ 66,807	\$ 894,002	\$ 3,729,783



**REGIONAL DISTRICT OF CENTRAL KOOTENAY  
SUPPLEMENTARY INFORMATION**

Statement "C" Continued

(Unaudited)

**BALANCE SHEET  
RESERVE FUNDS  
AS AT DECEMBER 31, 2020**

RESERVE FUNDS	ASSETS			LIABILITIES				
	Short Term Investments	Due from (to) Operations	Total Assets	Balance at Dec 31 2019	2020 Contributions	2020 Earnings	2020 Expenditures	Balance at Dec 31 2020
Brought Forward	\$ 3,221,974	\$ 507,809	\$ 3,729,783	\$ 3,155,167	\$ 1,401,811	\$ 66,807	\$ 894,002	3,729,783
Beasley Fire - Service 144	1,665	36,653	38,318	1,281	36,653	384	-	38,318
Blewett Fire - Service 144	80,607	-	80,607	79,058	-	1,549	-	80,607
Ootischenia Fire Reserve - Service 145	6,056	-	6,056	5,940	-	116	-	6,056
Yahk-Kingsgate fire Reserve - Service 148	131,301	37,028	168,328	128,421	37,028	2,879	-	168,328
Area I and J Jaws Fund - Service 149	59,609	(11,064)	48,545	58,570	340	1,039	11,404	48,545
Jaws of Life - Kaslo - Service 150	668	-	668	655	-	13	-	668
Emergency Planning - Creston and Areas A, B and C - Service 157	2,117	-	2,117	2,077	-	41	-	2,117
Emergency Planning - Salmo and Area G - Service 158	2,117	-	2,117	2,077	-	41	-	2,117
Emergency Planning - Nakusp and Area K - Service 159	2,117	-	2,117	2,077	-	41	-	2,117
Emergency Planning - Silverton, Slocan, New Denver and Area H - Service 161	2,117	-	2,117	2,077	-	41	-	2,117
Emergency Planning - Kaslo and Area D - Service 162	2,117	-	2,117	2,077	-	41	-	2,117
Emergency Planning - Areas I and J - Service 163	2,117	-	2,117	2,077	-	41	-	2,117
Consolidated Emergency Services - Service A101	336	-	336	329	-	6	-	336
Riondel Drainage Reserve - Service 165	38,564	2,053	40,617	37,803	2,053	761	-	40,617
Riondel Street Light Reserve - Service 166	30	3,049	3,078	-	3,049	30	-	3,078
Ymir Street Light Reserve - Service 167	17,303	872	18,175	16,962	872	341	-	18,175
South Slocan Street Light Reserve - Service 168	9,010	141	9,151	8,835	141	175	-	9,151
Brilliant Street Light Reserve - Service 169	21,989	447	22,436	21,562	447	427	-	22,436
Robson Street Light Reserve - Service 170	6,665	1,771	8,436	6,520	1,771	145	-	8,436
Edgewood Street Light Reserve - Service 171	6	597	603	-	597	6	-	603
Area I (Voykin Subdivision) Street Light Reserve - Service 172	3	296	299	-	296	3	-	299
Area H (Mt. Sentinel) Street Light Reserve - Service 173	3	300	303	-	300	3	-	303
Mosquito Control Area D Reserve - Service 184	16,810	-	16,810	16,487	-	323	-	16,810
East Waste Reserve - Service 186	212,314	200,337	412,652	206,308	276,630	6,006	76,293	412,652
Refuse East - Stabilization - Service 186	381,033	218,210	599,243	371,613	218,210	9,421	-	599,243
East Refuse Landfill Liability Reserve - Service 186	984,379	-	984,379	965,459	-	18,920	-	984,379
Central Waste Reserve - Service 187	536,548	(110,661)	425,888	527,299	40,212	9,249	150,873	425,888
Central Septage Reserve - Service 187	49,468	-	49,468	48,517	-	951	-	49,468
Refuse Central - Stabilization - Service 187	147,919	-	147,919	145,076	150,873	2,843	150,873	147,919
Refuse West - Stabilization - Service 188	677,497	134,271	811,767	663,185	134,271	14,312	-	811,767
West Waste Reserve - Service 188	2,575,250	40,133	2,615,383	2,525,368	574,540	49,882	534,408	2,615,383
West Rural Septage Reserve - Service 190	243,278	63,338	306,616	237,993	63,338	5,285	-	306,616
Creston Library - Service 193	187,957	70,000	257,957	183,672	70,000	4,285	-	257,957
Carried Forward	\$ 9,620,946	\$ 1,195,579	\$ 10,816,525	\$ 9,424,541	\$ 3,013,432	\$ 196,406	\$ 1,817,853	10,816,525

**REGIONAL DISTRICT OF CENTRAL KOOTENAY  
SUPPLEMENTARY INFORMATION**

Statement "C" Continued

(Unaudited)

**BALANCE SHEET  
RESERVE FUNDS  
AS AT DECEMBER 31, 2020**

RESERVE FUNDS	ASSETS			LIABILITIES				
	Short Term Investments	Due from (to) Operations	Total Assets	Balance at Dec 31 2019	2020 Contributions	2020 Earnings	2020 Expenditures	Balance at Dec 31 2020
Brought Forward	\$ 9,620,946	\$ 1,195,579	\$ 10,816,525	\$ 9,424,541	\$ 3,013,432	\$ 196,406	\$ 1,817,853	10,816,525
Library - Area J - Service 197	2,083	-	2,083	2,043	-	40	-	2,083
Library - Area I - Service 198	1,714	-	1,714	1,681	-	33	-	1,714
Parkland Dedication Area E Reserve - Service 202	29,010	16,250	45,260	28,296	16,250	714	-	45,260
Parkland - Area G - Service 202	60,470	-	60,470	59,308	-	1,162	-	60,470
Parkland Dedication Area A Reserve - Service 205	257	-	257	252	-	5	-	257
Recreation Area, Def E & F - Service 207	14,624	-	14,624	14,343	-	281	-	14,624
Riondel Recreation Facility - Service 209	100,795	34,033	134,828	98,531	34,033	2,264	-	134,828
North Shore Hall - Service 211	8,523	4,128	12,651	8,320	4,128	203	-	12,651
South Slocan School House - Service 214	74,973	-	74,973	73,532	-	1,441	-	74,973
Castlegar Complex - Service 222	621,647	-	621,647	609,699	-	11,948	-	621,647
Union Employee's Unused Sick Leave - Service 222	121,148	(45,994)	75,155	119,262	-	1,886	45,994	75,155
Parkland Dedication Area J Reserve - Service 222	704	-	704	691	-	14	-	704
Creston Recreation Complex - Service 224	280,280	50,000	330,280	274,412	50,000	5,868	-	330,280
Nelson & District Facility - Master Plan - Service 226	23,812	-	23,812	23,355	-	458	-	23,812
Nelson Facility Reserve - Service 226	585,996	-	585,996	574,733	-	11,263	-	585,996
Castlegar Aquatic Reserve - Service 227	1,144,310	-	1,144,310	1,122,316	-	21,994	-	1,144,310
Transit Castlegar - Service 237	292,193	-	292,193	286,577	-	5,616	-	292,193
Transit Creston - Service 234	36,953	446	37,399	36,238	446	715	-	37,399
Transit Slocan Valley - Service 238	95,582	-	95,582	93,745	-	1,837	-	95,582
Transit North Shore - Service 238	68,982	-	68,982	67,656	-	1,326	-	68,982
Transit Kootwest - Service 239	93,191	-	93,191	91,400	-	1,791	-	93,191
Riondel Water Reserve - Service 241	113,442	(7,958)	105,484	111,338	27,616	2,104	35,574	105,484
Riondel Water Capital Utility - Service 241	35	-	35	35	-	1	-	35
Sanca Park Water Capital Utility - Service 242	40,267	3,053	43,320	39,463	3,053	803	-	43,320
Lister Water Capital Utility - Service 243	254,690	(62)	254,628	249,796	10,427	4,895	10,489	254,628
Ymir Water Utility - Service 244	79,810	(11,251)	68,559	78,385	225	1,426	11,476	68,559
South Slocan Water Capital Utility - Service 245	9,131	23,856	32,987	8,726	28,871	405	5,015	32,987
Macdonald Creek Water Capital Utility - Service 246	231,121	5,098	236,219	226,630	5,098	4,491	-	236,219
Lucas Road Water Capital Utility - Service 247	6,301	13,838	20,139	6,047	13,838	254	-	20,139
Duhamel Creek Water Capital Utility - Service 248	234,453	(27,880)	206,572	230,214	1,239	4,238	29,119	206,572
Denver Siding Water Capital Utility - Service 249	97,646	4,012	101,658	95,731	4,012	1,915	-	101,658
Carried Forward	\$ 14,345,089	\$ 1,257,148	\$ 15,602,237	\$ 14,057,293	\$ 3,212,667	\$ 287,796	\$ 1,955,519	15,602,237

REGIONAL DISTRICT OF CENTRAL KOOTENAY  
SUPPLEMENTARY INFORMATION

Statement "C" Continued

(Unaudited)

BALANCE SHEET  
RESERVE FUNDS  
AS AT DECEMBER 31, 2020

ASSETS

LIABILITIES

RESERVE FUNDS

	Short Term Investments	Due from (to) Operations	Total Assets	Balance at Dec 31 2019	2020 Contributions	2020 Earnings	2020 Expenditures	Balance at Dec 31 2020
Brought Forward	\$ 14,345,089	\$ 1,257,148	\$ 15,602,237	\$ 14,057,293	\$ 3,212,667	\$ 287,796	\$ 1,955,519	\$ 15,602,237
Erickson Water Capital Utility - Service 250	394,750	(155,200)	<b>239,550</b>	388,655	134,315	6,096	289,515	<b>239,550</b>
Arrow Creek Membrane - Service 251	4,595	94,395	<b>98,990</b>	3,600	147,632	995	53,237	<b>98,990</b>
Arrow Creek Water Capital Utility - Service 251	1,162,877	(55,602)	<b>1,107,275</b>	1,141,060	302,618	21,816	358,220	<b>1,107,275</b>
Burton Water Utility BC Hyrdro Reserve - Service 252	273,751	17,353	<b>291,104</b>	268,323	17,353	5,428	-	<b>291,104</b>
Edgewood Water Utility BC Hydro Reserve - Service 253	5,078	38,658	<b>43,736</b>	4,609	74,254	469	35,596	<b>43,736</b>
Fauquier Water Utility BC Hydro Reserve - Service 254	999,775	26,484	<b>1,026,259</b>	980,305	33,459	19,470	6,975	<b>1,026,259</b>
Balfour Water Utility - Service 255	173,268	(108,784)	<b>64,484</b>	170,983	37,015	2,285	145,799	<b>64,484</b>
West Robson Utility BC Hydro Reserve - Service 256	1,277,629	(6,322)	<b>1,271,307</b>	1,253,134	1,278	24,495	7,600	<b>1,271,307</b>
Def F - Woodland Heights - Service 257	54,299	(6,129)	<b>48,169</b>	53,314	171	985	6,300	<b>48,169</b>
Def E - Grandview - Service 258	39,217	7,118	<b>46,335</b>	38,395	7,118	822	-	<b>46,335</b>
Def D - Woodbury - Service 259	145,767	5,259	<b>151,025</b>	142,915	18,991	2,852	13,732	<b>151,025</b>
Def H - Rosebery - Service 260	87,508	(3,013)	<b>84,495</b>	85,855	4,607	1,653	7,619	<b>84,495</b>
Regional Parks Fund - Various Services	502,537	50,660	<b>553,196</b>	492,391	61,293	10,146	10,633	<b>553,196</b>
Community Works Reserve - Service X102	7,753,405	(369,668)	<b>7,383,737</b>	7,607,936	1,356,428	145,469	1,726,095	<b>7,383,737</b>
<b>TOTALS</b>	<b>\$ 27,219,545</b>	<b>\$ 792,357</b>	<b>\$ 28,011,901</b>	<b>\$ 26,688,767</b>	<b>\$ 5,409,198</b>	<b>\$ 530,778</b>	<b>\$ 4,616,842</b>	<b>\$ 28,011,901</b>

## REGIONAL DISTRICT OF CENTRAL KOOTENAY

## SUPPLEMENTARY INFORMATION

(Unaudited)

STATEMENT OF FINANCIAL POSITION  
OPERATING FUNDS

(GENERAL, WATER AND TRANSIT)

AS AT DECEMBER 31, 2020

	2020	2019
<b>FINANCIAL ASSETS</b>		
Cash on hand and in banks	\$ 3,926,569	\$ 6,883,163
Short-term investments	13,071,393	4,449,523
Accounts receivable	2,351,163	3,445,759
Due from participating municipalities	174,254	225,656
Due from reserve funds (Statement C)	-	127,705
M.F.A. Debt Reserve Fund		
Member Municipalities	1,286,996	1,578,247
Regional District	1,994,246	1,957,332
	<u>22,804,621</u>	<u>18,667,385</u>
<b>LIABILITIES</b>		
Accrued wages payable	540,621	837,659
Accrued interest M.F.A. debt	419,042	521,595
Accounts payable	2,101,738	5,268,584
Loans payable		
Deferred revenue	2,311,551	1,610,282
Due to reserve funds (Statement C)	792,357	
Landfill closure and post closure cost accruals	3,776,558	3,774,348
HB Mines contaminated site accrual	6,616,306	6,616,306
Nelson transfer station closure accrual	740,000	740,000
Debenture Debt MFA	3,825,126	3,933,000
M.F.A. Debt Reserve Fund		
Member Municipalities		
- Cash requirement	444,508	494,768
- Demand note requirement	842,488	1,083,479
Regional District		
- Cash requirement	723,460	703,233
- Demand note requirement	1,270,786	1,254,099
	<u>24,404,540</u>	<u>26,837,353</u>
<b>NET FINANCIAL ASSETS (LIABILITIES)</b>	<u>(1,599,919)</u>	<u>(8,169,968)</u>
<b>NON FINANCIAL ASSETS</b>		
Inventory of supplies	15,481	53,617
Prepaid expense and travel advances	396,456	490,698
	<u>411,936</u>	<u>544,315</u>
<b>ACCUMULATED SURPLUS/(DEFICIT) (Statements "E" &amp; "F")</b>	<u>\$ (1,187,982)</u>	<u>\$ (7,625,653)</u>

# REGIONAL DISTRICT OF CENTRAL KOOTENAY

Statement E

## SUPPLEMENTARY INFORMATION

(Unaudited)

### SUMMARY OF SURPLUSES FOR THE YEAR ENDED DECEMBER 31, 2020

	2020 Surplus (Deficit)	2019 Surplus (Deficit)
Service A100 - Environmental Services	\$ 44,019	\$ 6,335
Service A101 - Consolidated Emergency Programs	(600,215)	(997,020)
Service A102 - Resource Recoveries	67,368	18,513
Service A103 - Utility Services	7,508	24,327
Service A112 - Project Management	(2,616)	(3,358)
Service S100 - General Administration	651,425	93,171
Service S101 - General Government - Electoral Areas	149,622	65,729
Service S102 - GIS	(43,363)	51,329
Service S103 - Building Inspection	411,633	411,279
Service S104 - Planning and Land Use	(4,340)	(20,655)
Service S105 - Community Sustainability	39,716	124,754
Service S106 - Feasibility Study Service	-	(509)
Service S107- Economic Development Services - Area A	45,372	28,585
Service S108 - Economic Development Services - Creston and Areas B & C	20,626	48,726
Service S109 - Economic Development Services - Kaslo and Area D	39,744	39,525
Service S111 - Economic Development Services - Nelson and Areas E & F	61,071	112,412
Service S113 - Economic Development Services - Salmo and Area G	6,449	6,403
Service S114 - Economic Development Services - New Denver, Silverton, Slocan and Area H	(98,997)	37,937
Service S115 - Economic Development Services - Lower Arrow, Areas I & J	144,820	131,140
Service S116 - Economic Development Services - Upper Arrow, Area K	4	(54)
Service S117 - Advisory Planning Commission - Area A	2,673	2,117
Service S118 - Advisory Planning Commission - Area B	5,536	4,559
Service S119 - Advisory Planning Commission - Area C	177	477
Service S120 - Advisory Planning Commission - Area D	955	580
Service S121 - Advisory Planning Commission - Area E	3,196	2,721
Service S122 - Advisory Planning Commission - Area F	959	1,044
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	41,240	24,483
Service S129 - Fire Protection Services - Areas A & C, Wynndel	15,509	(0)
Service S130 - Fire Protection Services - Defined Portion of Area B, Lister	151,980	40,840
Service S131 - Fire Protection Services - Creston Fire Contract	18,394	18,341
Service S132 - Fire Protection Services - Defined Area D, Kaslo Contract	-	(384)
Service S133 - Fire Protection Services - Defined Area E, Blewett - Nelson Fire Contract	(2,484)	(15)
Service S134 - Fire Protection Services - Area F, North Shore	44,115	(83,036)
Service S135 - Fire Protection Services - Area G, Salmo Fire Contract	13	7
Service S136 - Fire Protection Services - Area G, Ymir	58,952	30,706
Service S137 - Fire Protection Services - Area I, Tarrys / Pass Creek	(16,802)	(40,278)
Service S138 - Fire Protection Services - Area J, Robson / Raspberry	(56,792)	(176,775)
Service S139 - Fire Protection Services - Defined Portion of Area K, Nakusp Contract	(1,284)	(1,324)
Service S140 - Fire Protection Services - Area H, New Denver Fire Contract	34	22
Service S141 - Fire Protection Services - Defined Areas 'E' & 'F' - Balfour/Harrop	(73)	30,060
Service S142 - Fire Protection Services - Defined Area H, Slocan Valley	25,849	(228,194)
Carried Forward	\$ 1,235,370	\$ (190,842)

# REGIONAL DISTRICT OF CENTRAL KOOTENAY

## SUPPLEMENTARY INFORMATION

Statement E continued

(Unaudited)

### SUMMARY OF SURPLUSES FOR THE YEAR ENDED DECEMBER 31, 2020

Carried Forward	\$ 1,235,370	\$ (190,842)
Service S143 - Fire Protection Services - Defined Area K, Fauquier	113	58
Service S144 - Fire Protection Services - Defined Areas E & F, Beasley / Blewett	41,344	1,482
Service S145 - Fire Protection Services - Defined Area J, Ootischenia	(38,778)	(68,390)
Service S146 - Fire Protection Services - Defined Area J, Hudu Valley	(3,562)	20
Service S147 - Fire Protection Services - Defined Area J, Fairview	7	5
Service S148 - Fire Protection Services - Defined Area B, Yahk-Kingsgate	15,707	56,648
Service S149 - Jaws of Life Service - Area I & J	6,257	551
Service S150 - Jaws of Life Service - Kaslo	(81)	71
Service S151 - Jaws of Life Service - Salmo and Area G	51	114
Service S152 - Jaws of Life Service - Creston and Areas A, B & C	855	688
Service S153 - Jaws of Life Service - Search and Rescue - Nakusp and Area K	275	288
Service S154 - Jaws of Life Service - Search and Rescue - Nelson and Salmo EFG	(4,200)	(2,741)
Service S155 - Jaws of Life Service - Search and Rescue - Castlegar	(1,205)	(1,300)
Service S156 - Emergency Communication 911	22,596	(44,950)
Service S157 - Emergency Program Service - Creston and Areas A, B & C	2,096	1,700
Service S158 - Emergency Program Service - Salmo and Area G	(1,430)	(1,416)
Service S159 - Emergency Program Service - Nakusp and Area K	(405)	(985)
Service S160 - Emergency Program Service - Nelson and Areas E & F	(1,458)	(1,779)
Service S161 - Emergency Program Service - Silverton, Slocan and Area H	1,687	1,378
Service S162 - Emergency Program Service - Kaslo and Area D	523	270
Service S163 - Emergency Program Service - Areas I & J	26	18
Service S164 - Dyking - Defined Portion of Areas B & C, Goat River	9,844	7,436
Service S165 - Drainage - Area A, Riondel	4,877	2,606
Service S166 - Street Lighting - Defined Portion of Area A, Riondel	1,812	4,709
Service S167 - Street Lighting - Defined Portion of Area G, Ymir	396	1,197
Service S168 - Street Lighting - Defined Portion of Area H, South Slocan	113	447
Service S169 - Street Lighting - Defined Portion of Area I, Brilliant	522	181
Service S170 - Street Lighting - Defined Portion of Area J, Robson	(11)	1,884
Service S171 - Street Lighting - Defined Portion of Area K, Edgewood	1,274	326
Service S172 - Street Lighting - Defined Portion of Area I, Voykin Subdivision	(1,000)	201
Service S173 - Street Lighting - Southern Slocan Valley	(1,292)	1,026
Service S174 - Cemetary - Creston and Areas A, B & C	6,470	4,497
Service S176 - Cemetary - Areas E & F	18	27
Service S177 - Cemetary - Nakusp and Defined Area K	361	373
Service S178 - Cemeteries - New Denver, Silverton and Defined Portion of Area H	157	56
Service S179 - Cemeteries - Defined Area 'H'		
Service S180 - Animal Control - Defined Area I, Brilliant	381	1,245
Service S181 - Animal Control - Defined Area J, Robson	(2,454)	1,368
Service S182 - Animal Control - Nakusp and Defined Area K	3,793	7,901
Service S183 - Animal Control - Areas E & F	(7,827)	(8,606)
Service S184 - Mosquito Control - Area D	(21,456)	(20,317)
Service S185 - Mosquito Control - Pineridge	1,783	1,598
Service S186 - Refuse Disposal - Eastern Subregion - Creston and Areas A, B & C	444,991	436,420
Service S187 - Refuse Disposal - Central Subregion		
- Nelson, Salmo, Kaslo, and Areas D, E, F & G	(7,925,830)	(8,881,924)
Service S188 - Refuse Disposal - Western Subregion		
- Castlegar, Slocan, Silverton, New Denver, Nakusp, Area H, I, J & K	644,593	268,542
Carried Forward	\$ (5,562,693)	\$ (8,417,917)

# REGIONAL DISTRICT OF CENTRAL KOOTENAY

## SUPPLEMENTARY INFORMATION

Statement E continued

(Unaudited)

### SUMMARY OF SURPLUSES FOR THE YEAR ENDED DECEMBER 31, 2020

Carried Forward	\$ (5,562,693)	\$ (8,417,917)
Service S189 - Riondel Refuse Transfer - Defined Portion of Area A	328	4,440
Service S190 - Septage Treatment Facility - Western Subregion	26,145	79,639
Service S191 - Museum and Archives - Creston Areas A, B & C	581	974
Service S192 - Museum and Archives - Salmo and Area G	169	576
Service S193 - Public Library Services - Creston and Areas A, B & C	7,338	7,402
Service S194 - Library - Kaslo and Defined Portion of Area D	299	319
Service S195 - Library - Salmo and Defined Portion of Area G	622	928
Service S196 - Library Financial Grant - Nakusp and Defined Portion of Area K	1,659	1,596
Service S197 - Library Financial Grant - Area J	12	25
Service S198 - Library Financial Grant - Area I	0	9
Service S199 - Library Financial Grant - Area F	55	102
Service S200 - Library Financial Grant - Area H	69	142
Service S201 - Regional Parks - Creston and Areas B & C	59,189	40,588
Service S202 - Regional Parks - Nelson, Salmo and Areas E, F & G	287,184	(109,200)
Service S203 - Regional Parks - Slocan, Silverton, New Denver and Area H	60,175	49,785
Service S205 - Regional Parks - Area A	-	60,196
Service S207 - Recreation Area - Defined Portion of Areas E & F (Formerly Blewett Ski Hill	21,105	26,863
Service S208 - Summit Lake Ski Hill		
- Nakusp, New Denver, Silverton, Area K & Defined Portion of Area H	6	74
Service S209 - Recreation Facilities - Defined A - Riondel	(54,017)	4,399
Service S210 - Ymir Community Hall	17	(8,465)
Service S211 - Recreation Facilities - F - North Shore Hall	6,374	8,646
Service S212 - Recreation Facilities - Defined Portion of Area K, Burton Hall	1	1
Service S213 - Recreation Facilities - Defined Portion of Area K, Fauquier	1	1
Service S214 - Recreation Facilities - Area H, South Slocan Hall	(1,209)	1,188
Service S215 - Salmo Wellness Centre - Area G	23	75
Service S216 - Castlegar and District Youth Centre - Areas I & J	15,122	21,571
Service S217 - Crawford Bay Beach and Hall - Defined Area A	0	(0)
Service S218 - Salmo Valley Youth & Community Centre	238	824
Service S219 - T.V. Society - New Denver, Silverton and Defined Area H	289	96
Service S220 - T.V. Society - Defined Area H and Slocan	4	51
Service S221 - Regional Rec Service - Kaslo and Area D	70,213	43,458
Service S222 - Castlegar and District Community Complex, Castlegar and Areas I & J	339,747	261,102
Service S223 - Nakusp Arena/Recreation Centre	6,618	1,512
Service S224 - Creston and District Community Complex		
- Creston, Area B and Defined Portion of Area A and C	835,971	158,081
Service S225 - Swimming Pool - Salmo and Area G	19,859	427
Service S226 - Nelson and District Community Complex		
- Nelson, Area F and Defined Portion of Area E	178,601	(130)
Service S227 - Castlegar and District Aquatic and Fitness centre		
- Castlegar, Area J and Defined Portion of Area I	158,723	72,180
Service S228 - Recreation Commission No. 4 - Nakusp and Defined Portion of Area K	23,612	20,531
Service S229 - Recreation Commission No. 6		
- New Denver, Silverton and Defined Portion of Area H	24,582	12,884
Service S230 - Recreation Commission No. 7 - Salmo and Area G	45,984	22,302
Service S231 - Recreation Commission No. 8 - Slocan and Defined Portion of Area H	50,023	38,769
Carried Forward	\$ (3,376,984)	\$ (7,593,954)

# REGIONAL DISTRICT OF CENTRAL KOOTENAY

## SUPPLEMENTARY INFORMATION

Statement E continued

(Unaudited)

### SUMMARY OF SURPLUSES FOR THE YEAR ENDED DECEMBER 31, 2020

Carried Forward	\$ (3,376,984)	\$ (7,593,954)
Service S232 - Recreation Commission No. 9 - Defined Portion of Area A	2,803	1,479
Service S233 - Paratransit Services - Nelson and Area	-	-
Service S234 - Creston and Area Transit	54,375	585
Service S237 - Castlegar and Area Transit	192,634	98,737
Service S238 - North Shore and Slocan Valley Transit	81,985	-
Service S239 - Kootenay Lake West Transit	188,799	19,464
Service S240 - Airport - Creston and Areas B & C	617	1,312
Service S241 - Water Utility - Defined Area A - Riondel	13,009	621
Service S242 - Water Utility - Sanca Park	2,283	1,127
Service S243 - Water Utility - Lister	8,032	(15,566)
Service S244 - Water Utility - Ymir	10,268	(5,828)
Service S245 - Water Utility - South Slocan	(4,743)	13,908
Service S246 - Water Utility - Macdonald Creek	102	704
Service S247 - Water Utility - Lucas Road	3,675	3,898
Service S248 - Water Utility - Duhamel Creek	(1,470)	(10,203)
Service S249 - Water Utility - Denver Siding	309	2,616
Service S250 - Water Utility - Erickson	104,007	60,968
Service S251 - Water Utility - Arrow Creek	(24,851)	(590,695)
Service S252 - Water Utility - Burton	13,746	4,674
Service S253 - Water Utility - Edgewood	23,467	(267,092)
Service S254 - Water Utility - Fauquier	4,397	13,324
Service S255 - Water Utility - Balfour	73,291	(725,744)
Service S256 - Water Utility - West Robson	4,694	3,713
Service S257 - Water Utility - Woodland Heights	1,730	1,916
Service S258 - Water Utility - Grandview	(641)	8,092
Service S259 - Water Utility - Woodbury	(5,240)	(8,240)
Service S260 - Water Utility - Roseberry	4,271	4,524
Discretionary Grants (Grants-in-aid)		
Service S261 - Discretionary Grants (Grants-in-aid) - Area A	14,916	8,901
Service S262 - Discretionary Grants (Grants-in-aid) - Area B	12,081	10,305
Service S263 - Discretionary Grants (Grants-in-aid) - Area C	35,757	27,284
Service S264 - Discretionary Grants (Grants-in-aid) - Area D	2,487	1,209
Service S265 - Discretionary Grants (Grants-in-aid) - Area E	7,078	7,887
Service S266 - Discretionary Grants (Grants-in-aid) - Area F	14,040	22,844
Service S267 - Discretionary Grants (Grants-in-aid) - Area G	39,472	47,796
Service S268 - Discretionary Grants (Grants-in-aid) - Area H	24,813	21,371
Service S269 - Discretionary Grants (Grants-in-aid) - Area I	27,635	28,310
Service S270 - Discretionary Grants (Grants-in-aid) - Area J	36,964	40,362
Service S271 - Discretionary Grants (Grants-in-aid) - Area K	52,493	49,488
Service S277 - Discretionary Grants (Grants-in-aid) - Slocan	595	176
Service S278 - Fire Protection Services - Ainsworth/Woodbury	66	9
Service S279 - Recreation Commission No. 10 - Defined Portion of Area E	1,022	3,292
Service S280 - Fire Protection Services - Kaslo	28,138	1,260
Service S281 - Fire Response - Arrow Creek	4,419	4,422
Service S282 - Economic Development Services		
- Municipalities and Electoral Areas on West Side of Kootenay Lake except Area F	74	74
Service S283 - Sterile Insect Control - Creston and Defined Portion of Areas A, B & C	17	17
Carried Forward	\$ (2,323,368)	\$ (8,700,653)



# REGIONAL DISTRICT OF CENTRAL KOOTENAY

Statement E continued

## SUPPLEMENTARY INFORMATION

(Unaudited)

### SUMMARY OF SURPLUSES FOR THE YEAR ENDED DECEMBER 31, 2020

Carried Forward	\$ (2,323,368)	\$ (8,700,653)
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	(336,672)	(319,121)
Service S292 - Local Conservation Service	18,908	24,366
Service S293 - Edgewood and Area Volunteer Fire Department	-	-
Service S294 - Edgewood and Area Royal Canadian Legion Hall	39	38
Service S295 - Museum-Nakusp Financial Contribution	656	317
Service S296 - Arrow Lakes Historical Archive Grant-in-Aid	786	379
Service S297 - Cemetery-Ymir	10	5
Service X100 - Community Development	1,419,672	1,337,029
Service X101 - Columbia Basin Trust Funding Initiative	-	-
Service X102 - Community Works Funding	-	-
 (Statements D and F)	 <b>\$ (1,187,982)</b>	 <b>\$ (7,625,653)</b>

**REGIONAL DISTRICT OF CENTRAL KOOTENAY**

Statement F

**SUPPLEMENTARY INFORMATION**

(Unaudited)

**STATEMENT OF REVENUE AND EXPENDITURE  
FOR THE YEAR ENDED DECEMBER 31, 2020**

**REVENUE**

	<b>2020</b>	<b>2019</b>
Service A100 - Environmental Services	\$ 515,230	\$ 472,665
Service A101 - Consolidated Emergency Programs	784,348	706,179
Service A102 - Resource Recoveries	888,388	716,602
Service A103 - Utility Services	1,122,017	1,111,111
Service A112 - Project Management	289,912	276,868
Service S100 - General Administration	8,808,661	8,449,138
Service S101 - General Government - Electoral Areas	2,153,721	2,634,761
Service S102 - GIS	378,944	632,204
Service S103 - Building Inspection	1,799,564	1,722,914
Service S104 - Planning and Land Use	1,063,385	892,467
Service S105 - Community Sustainability	309,460	350,270
Service S106 - Feasibility Study Service	31,497	20,526
Service S107 - Economic Development Services - Area A	115,186	55,496
Service S108 - Economic Development Services - Creston and Areas B & C	737,947	428,658
Service S109 - Economic Development Services - Kaslo and Area D	142,112	204,807
Service S111 - Economic Development Services - Nelson and Areas E & F	229,052	303,384
Service S113 - Economic Development Services - Salmo and Area G	19,678	19,574
Service S114 - Economic Development Services - New Denver, Silverton, Slocan and Area H	181,074	129,839
Service S115 - Economic Development Services - Lower Arrow, Areas I & J	166,143	175,313
Service S116 - Economic Development Services - Upper Arrow, Area K	3,095	3,037
Service S117 - Advisory Planning Commission - Area A	2,973	2,417
Service S118 - Advisory Planning Commission - Area B	5,836	4,859
Service S119 - Advisory Planning Commission - Area C	477	777
Service S120 - Advisory Planning Commission - Area D	1,255	880
Service S121 - Advisory Planning Commission - Area E	3,496	3,542
Service S122 - Advisory Planning Commission - Area F	1,259	1,344
Service S123 - Advisory Planning Commission - Area G	1,525	1,825
Service S124 - Advisory Planning Commission - Area H	1,030	1,330
Service S125 - Advisory Planning Commission - Area I	1,977	2,277
Service S126 - Advisory Planning Commission - Area J	108	723
Service S127 - Advisory Planning Commission - Area K	(2)	(2)
Service S128 - Fire Protection Services - Area A, Riondel	325,308	232,011
Service S129 - Fire Protection Services - Areas A & C, Wynndel	264,313	528,208
Service S130 - Fire Protection Services - Defined Portion of Area B, Lister	481,079	400,854
Service S131 - Fire Protection Services - Creston Fire Contract	209,359	213,300
Service S132 - Fire Protection Services - Defined Area D, Kaslo Contract	-	-
Service S133 - Fire Protection Services - Defined Area E, Blewett - Nelson Fire Contract	186,667	183,657
Service S134 - Fire Protection Services - Area F, North Shore	343,938	279,716
Service S135 - Fire Protection Services - Area G, Salmo Fire Contract	65,696	64,035
Service S136 - Fire Protection Services - Area G, Ymir	222,048	285,456
Service S137 - Fire Protection Services - Area I, Tarrys / Pass Creek	503,386	544,878
Service S138 - Fire Protection Services - Area J, Robson / Raspberry	363,375	310,112
Service S139 - Fire Protection Services - Defined Portion of Area K, Nakusp Contract	77,791	72,300
Service S140 - Fire Protection Services - Area H, New Denver Fire Contract	65,034	53,083
Service S141 - Fire Protection Services - Defined Areas 'E' & 'F' - Balfour/Harrop	668,749	461,477
Service S142 - Fire Protection Services - Defined Area H, Slocan Valley	1,239,227	1,054,796
Carried Forward	\$ 24,775,319	\$ 24,009,668

# REGIONAL DISTRICT OF CENTRAL KOOTENAY

## SUPPLEMENTARY INFORMATION

Statement F continued

(Unaudited)

### STATEMENT OF REVENUE AND EXPENDITURE FOR THE YEAR ENDED DECEMBER 31, 2020

#### REVENUE

Carried Forward	\$ 24,775,319	\$ 24,009,668
Service S143 - Fire Protection Services - Defined Area K, Fauquier	16,531	15,952
Service S144 - Fire Protection Services - Defined Areas E & F, Beasley / Blewett	591,990	630,082
Service S145 - Fire Protection Services - Defined Area J, Ootischenia	305,814	355,822
Service S146 - Fire Protection Services - Defined Area J, Hudu Valley	20,171	18,989
Service S147 - Fire Protection Services - Defined Area J, Fairview	23,139	22,678
Service S148 - Fire Protection Services - Defined Area B, Yahk-Kingsgate	259,562	319,225
Service S149 - Jaws of Life Service - Area I & J	36,247	24,850
Service S150 - Jaws of Life Service - Kaslo	24,365	24,459
Service S151 - Jaws of Life Service - Salmo and Area G	17,031	17,043
Service S152 - Jaws of Life Service - Creston and Areas A, B & C	103,080	102,863
Service S153 - Jaws of Life Service - Search and Rescue - Nakusp and Area K	23,500	23,463
Service S154 - Jaws of Life Service - Search and Rescue - Nelson and Salmo EFG	32,114	36,452
Service S155 - Jaws of Life Service - Search and Rescue - Castlegar	19,769	21,124
Service S156 - Emergency Communication 911	416,395	311,737
Service S157 - Emergency Program Service - Creston and Areas A, B & C	200,635	159,977
Service S158 - Emergency Program Service - Salmo and Area G	39,234	30,753
Service S159 - Emergency Program Service - Nakusp and Area K	48,507	42,355
Service S160 - Emergency Program Service - Nelson and Areas E & F	125,816	105,959
Service S161 - Emergency Program Service - Silverton, Slocan and Area H	83,797	66,318
Service S162 - Emergency Program Service - Kaslo and Area D	35,583	37,037
Service S163 - Emergency Program Service - Areas I & J	83,074	62,311
Service S164 - Dying - Defined Portion of Areas B & C, Goat River	18,296	15,861
Service S165 - Drainage - Area A, Riondel	15,881	11,838
Service S166 - Street Lighting - Defined Portion of Area A, Riondel	11,404	10,493
Service S167 - Street Lighting - Defined Portion of Area G, Ymir	8,698	8,495
Service S168 - Street Lighting - Defined Portion of Area H, South Slocan	4,188	3,923
Service S169 - Street Lighting - Defined Portion of Area I, Brilliant	9,871	9,388
Service S170 - Street Lighting - Defined Portion of Area J, Robson	5,467	4,332
Service S171 - Street Lighting - Defined Portion of Area K, Edgewood	7,963	6,769
Service S172 - Street Lighting - Defined Portion of Area I, Voykin Subdivision	2,107	2,107
Service S173 - Street Lighting - Southern Slocan Valley	4,227	3,558
Service S174 - Cemetary - Creston and Areas A, B & C	103,620	102,030
Service S176 - Cemetary - Areas E & F	21,500	21,376
Service S177 - Cemetary - Nakusp and Defined Area K	22,644	22,523
Service S178 - Cemeteries - New Denver, Silverton and Defined Portion of Area H	17,632	8,076
Service S179 - Cemeteries - Defined Area 'H'	-	-
Service S180 - Animal Control - Defined Area I, Brilliant	1,734	2,478
Service S181 - Animal Control - Defined Area J, Robson	13,276	16,686
Service S182 - Animal Control - Nakusp and Defined Area K	29,829	33,009
Service S183 - Animal Control - Areas E & F	18,181	22,024
Service S184 - Mosquito Control - Area D	63,683	60,000
Service S185 - Mosquito Control - Pineridge	14,001	12,899
Service S186 - Refuse Disposal - Eastern Subregion - Creston and Areas A, B & C	2,930,065	3,088,068
Service S187 - Refuse Disposal - Central Subregion - Nelson, Salmo, Kaslo, and Areas D, E, F & G	(2,284,315)	(3,866,372)
Carried Forward	\$ 28,321,624	\$ 26,038,679

# REGIONAL DISTRICT OF CENTRAL KOOTENAY

## SUPPLEMENTARY INFORMATION

Statement F continued

(Unaudited)

### STATEMENT OF REVENUE AND EXPENDITURE FOR THE YEAR ENDED DECEMBER 31, 2020

#### REVENUE

Carried Forward	\$ 28,321,624	\$ 26,038,679
Service S188 - Refuse Disposal - Western Subregion		
- Castlegar, Slocan, Silverton, New Denver, Nakusp, Area H, I, J & K	4,184,421	3,529,862
Service S189 - Riondel Refuse Transfer - Defined Portion of Area A	14,142	15,515
Service S190 - Septage Treatment Facility - Western Subregion	185,538	155,660
Service S191 - Museum and Archives - Creston Areas A, B & C	120,405	118,343
Service S192 - Museum and Archives - Salmo and Area G	28,175	28,448
Service S193 - Public Library Services - Creston and Areas A, B & C	558,564	547,841
Service S194 - Library - Kaslo and Defined Portion of Area D	104,988	103,852
Service S195 - Library - Salmo and Defined Portion of Area G	91,237	89,861
Service S196 - Library Financial Grant - Nakusp and Defined Portion of Area K	97,109	96,911
Service S197 - Library Financial Grant - Area J	95,112	93,154
Service S198 - Library Financial Grant - Area I	83,665	81,927
Service S199 - Library Financial Grant - Area F	93,759	91,862
Service S200 - Library Financial Grant - Area H	67,151	65,805
Service S201 - Regional Parks - Creston and Areas B & C	74,646	53,942
Service S202 - Regional Parks - Nelson, Salmo and Areas E, F & G	1,051,773	1,485,448
Service S203 - Regional Parks - Slocan, Silverton, New Denver and Area H	509,921	226,738
Service S205 - Regional Parks - Area A	200,831	176,209
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)	36,263	40,817
Service S208 - Summit Lake Ski Hill		
- Nakusp, New Denver, Silverton, Area K & Defined Portion of Area H	20,294	20,427
Service S209 - Recreation Facilities - Defined A - Riondel	151,962	185,832
Service S210 - Ymir Community Hall	1,678	10,052
Service S211 - Recreation Facilities - F - North Shore Hall	58,845	92,362
Service S212 - Recreation Facilities - Defined Portion of Area K, Burton Hall	18,641	18,507
Service S213 - Recreation Facilities - Defined Portion of Area K, Fauquier	11,093	10,959
Service S214 - Recreation Facilities - Area H, South Slocan Hall	13,996	15,992
Service S215 - Salmo Wellness Centre - Area G	11,472	11,390
Service S216 - Castlegar and District Youth Centre - Areas I & J	21,571	22,886
Service S217 - Crawford Bay Beach and Hall - Defined Area A	22,332	22,332
Service S218 - Salmo Valley Youth & Community Centre	56,818	57,269
Service S219 - T.V. Society - New Denver, Silverton and Defined Area H	31,408	20,823
Service S220 - T.V. Society - Defined Area H and Slocan	25,073	17,055
Service S221 - Regional Rec Service - Kaslo and Area D	324,683	325,157
Service S222 - Castlegar and District Community Complex, Castlegar and Areas I & J	2,733,621	2,847,660
Service S223 - Nakusp Arena/Recreation Centre	418,068	412,827
Service S224 - Creston and District Community Complex		
- Creston, Area B and Defined Portion of Area A and C	6,720,875	9,845,957
Service S225 - Swimming Pool - Salmo and Area G	56,191	54,742
Service S226 - Nelson and District Community Complex		
- Nelson, Area F and Defined Portion of Area E	4,642,096	5,745,042
Service S227 - Castlegar and District Aquatic and Fitness centre		
- Castlegar, Area J and Defined Portion of Area I	1,194,769	1,562,745
Service S228 - Recreation Commission No. 4 - Nakusp and Defined Portion of Area K	48,849	47,135
Service S229 - Recreation Commission No. 6		
- New Denver, Silverton and Defined Portion of Area H	46,315	36,308
Service S230 - Recreation Commission No. 7 - Salmo and Area G	253,422	288,533
Carried Forward	\$ 52,803,397	\$ 54,712,866

# REGIONAL DISTRICT OF CENTRAL KOOTENAY

Statement F continued

## SUPPLEMENTARY INFORMATION

(Unaudited)

### STATEMENT OF REVENUE AND EXPENDITURE FOR THE YEAR ENDED DECEMBER 31, 2020

#### REVENUE

Carried Forward	\$ 52,803,397	\$ 54,712,866
Service S231 - Recreation Commission No. 8 - Slocan and Defined Portion of Area H	225,984	248,627
Service S232 - Recreation Commission No. 9 - Defined Portion of Area A	36,956	35,934
Service S233 - Paratransit Services - Nelson and Area	-	-
Service S234 - Creston and Area Transit	272,273	273,405
Service S237 - Castlegar and Area Transit	512,780	502,689
Service S238 - North Shore and Slocan Valley Transit	603,319	606,403
Service S239 - Kootenay Lake West Transit	897,429	741,964
Service S240 - Airport - Creston and Areas B & C	136,320	136,883
Service S241 - Water Utility - Defined Area A - Riandel	281,788	262,809
Service S242 - Water Utility - Sanca Park	46,136	44,396
Service S243 - Water Utility - Lister	187,215	225,919
Service S244 - Water Utility - Ymir	155,636	184,081
Service S245 - Water Utility - South Slocan	153,903	126,940
Service S246 - Water Utility - Macdonald Creek	52,091	54,243
Service S247 - Water Utility - Lucas Road	26,778	13,187
Service S248 - Water Utility - Duhamel Creek	99,976	65,927
Service S249 - Water Utility - Denver Siding	27,369	26,890
Service S250 - Water Utility - Erickson	1,748,563	1,380,205
Service S251 - Water Utility - Arrow Creek	2,149,567	2,174,315
Service S252 - Water Utility - Burton	117,504	109,226
Service S253 - Water Utility - Edgewood	311,087	1,558,792
Service S254 - Water Utility - Fauquier	248,989	266,022
Service S255 - Water Utility - Balfour	615,190	364,356
Service S256 - Water Utility - West Robson	115,438	101,645
Service S257 - Water Utility - Woodland Heights	73,510	44,710
Service S258 - Water Utility - Grandview	72,879	68,933
Service S259 - Water Utility - Woodbury	66,049	91,797
Service S260 - Water Utility - Roseberry	46,455	32,091
Discretionary Grants (Grants-in-aid)		
Service 261 - Discretionary Grants (Grants-in-aid) - Area A	28,901	24,329
Service 262 - Discretionary Grants (Grants-in-aid) - Area B	40,589	27,754
Service 263 - Discretionary Grants (Grants-in-aid) - Area C	68,757	42,239
Service 264 - Discretionary Grants (Grants-in-aid) - Area D	3,709	3,309
Service 265 - Discretionary Grants (Grants-in-aid) - Area E	22,889	16,791
Service 266 - Discretionary Grants (Grants-in-aid) - Area F	47,856	52,906
Service 267 - Discretionary Grants (Grants-in-aid) - Area G	77,856	64,346
Service 268 - Discretionary Grants (Grants-in-aid) - Area H	30,879	29,596
Service 269 - Discretionary Grants (Grants-in-aid) - Area I	42,810	44,010
Service 270 - Discretionary Grants (Grants-in-aid) - Area J	54,864	57,712
Service 271 - Discretionary Grants (Grants-in-aid) - Area K	53,993	49,788
Service 277 - Discretionary Grants (Grants-in-aid) - Slocan	1,125	1,976
Service S278 - Fire Protection Services - Ainsworth/Woodbury	23,906	23,800
Service S279 - Recreation Commission No. 10 - Defined Portion of Area E	26,292	35,832
Service S280 - Fire Protection Services - Kaslo	454,718	571,957
Service S281 - Fire Response - Arrow Creek	56,366	44,143
Service S282 - Economic Development Services		
- Municipalities and Electoral Areas on West Side of Kootenay Lake except Area F	74	74
Carried Forward	\$ 63,120,164	\$ 65,545,816

**REGIONAL DISTRICT OF CENTRAL KOOTENAY**

**SUPPLEMENTARY INFORMATION**

Statement F continued

(Unaudited)

**STATEMENT OF REVENUE AND EXPENDITURE  
FOR THE YEAR ENDED DECEMBER 31, 2020**

**REVENUE**

Carried Forward	<b>\$ 63,120,164</b>	\$ 65,545,816
Service S283 - Sterile Insect Control - Creston and Defined Portion of Areas A, B & C	<b>17</b>	17
Service S284 - Noise Control - Electoral Area J	<b>10,516</b>	10,516
Service S285 - Untidy and Unsightly Properties - Area I	<b>6,130</b>	6,130
Service S286 - Untidy and Unsightly Properties - Area J	<b>5,388</b>	5,388
Service S287 - Untidy and Unsightly Properties - Area E	<b>1,917</b>	1,917
Service S288 - Untidy and Unsightly Properties - Area F	<b>1,230</b>	1,230
Service S289 - Untidy and Unsightly Properties - Area G	<b>5,650</b>	5,650
Service S290 - Untidy and Unsightly Properties - Area B	<b>1,156</b>	1,156
Service S291 - Fire Response - West Creston	<b>(5,603)</b>	(113,770)
Service S292 - Local Conservation Service	<b>126,071</b>	220,675
Service S293 - Edgewood and Area Volunteer Fire Department	<b>10,000</b>	10,000
Service S294 - Edgewood and Area Royal Canadian Legion Hall	<b>5,032</b>	5,057
Service S295 - Museum-Nakusp Financial Contribution	<b>20,656</b>	20,317
Service S296 - Arrow Lakes Historical Archive Grant-in-Aid	<b>24,786</b>	24,379
Service S297 - Cemetery-Ymir	<b>3,010</b>	3,005
Service X100 - Community Development	<b>2,424,123</b>	2,076,212
Service X101 - Columbia Basin Trust Funding Initiative	<b>1,608,402</b>	1,484,279
Service X102 - Community Works Funding	<b>2,041,883</b>	2,752,451
	<b>\$ 69,410,528</b>	<b>\$ 72,060,424</b>

# REGIONAL DISTRICT OF CENTRAL KOOTENAY

Statement F

## SUPPLEMENTARY INFORMATION

(Unaudited)

### STATEMENT OF REVENUE AND EXPENDITURE FOR THE YEAR ENDED DECEMBER 31, 2020

#### EXPENDITURE

	2020	2019
Service A100 - Environmental Services	\$ 471,211	\$ 466,330
Service A101 - Consolidated Emergency Programs	1,384,562	1,703,199
Service A102 - Resource Recoveries	821,020	698,089
Service A103 - Utility Services	1,114,509	1,086,784
Service A112 - Project Management	292,528	280,226
Service S100 - General Administration	8,157,235	8,355,967
Service S101 - General Government - Electoral Areas	2,004,099	2,569,032
Service S102 - GIS	422,307	580,875
Service S103 - Building Inspection	1,387,932	1,311,635
Service S104 - Planning and Land Use	1,067,725	913,122
Service S105 - Community Sustainability	269,744	225,516
Service S106 - Feasibility Study Service	31,497	21,035
Service S107- Economic Development Services - Area A	69,814	26,911
Service S108 - Economic Development Services - Creston and Areas B & C	717,321	379,932
Service S109 - Economic Development Services - Kaslo and Area D	102,368	165,282
Service S111 - Economic Development Services - Nelson and Areas E & F	167,981	190,972
Service S113 - Economic Development Services - Salmo and Area G	13,229	13,171
Service S114 - Economic Development Services - New Denver, Silvertown, Slocan and Area H	280,071	91,902
Service S115 - Economic Development Services - Lower Arrow, Areas I & J	21,324	44,173
Service S116 - Economic Development Services - Upper Arrow, Area K	3,091	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	821
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	363	616
Service S127 - Advisory Planning Commission - Area K	-	-
Service S128 - Fire Protection Services - Area A, Riondel	284,068	207,527
Service S129 - Fire Protection Services - Areas A & C, Wynndel	248,805	528,208
Service S130 - Fire Protection Services - Defined Portion of Area B, Lister	329,099	360,013
Service S131 - Fire Protection Services - Creston Fire Contract	190,965	194,960
Service S132 - Fire Protection Services - Defined Area D, Kaslo Contract	-	384
Service S133 - Fire Protection Services - Defined Area E, Blewett - Nelson Fire Contract	189,150	183,671
Service S134 - Fire Protection Services - Area F, North Shore	299,823	362,751
Service S135 - Fire Protection Services - Area G, Salmo Fire Contract	65,683	64,029
Service S136 - Fire Protection Services - Area G, Ymir	163,096	254,750
Service S137 - Fire Protection Services - Area I, Tarrys / Pass Creek	520,188	585,156
Service S138 - Fire Protection Services - Area J, Robson / Raspberry	420,168	486,886
Service S139 - Fire Protection Services - Defined Portion of Area K, Nakusp Contract	79,075	73,624
Service S140 - Fire Protection Services - Area H, New Denver Fire Contract	65,000	53,061
Service S141 - Fire Protection Services - Defined Areas 'E' & 'F' - Balfour/Harrop	668,823	431,417
Service S142 - Fire Protection Services - Defined Area H, Slocan Valley	1,213,378	1,282,990
Carried Forward	\$ 23,539,949	\$ 24,200,509

# REGIONAL DISTRICT OF CENTRAL KOOTENAY

## SUPPLEMENTARY INFORMATION

Statement F continued

(Unaudited)

### STATEMENT OF REVENUE AND EXPENDITURE FOR THE YEAR ENDED DECEMBER 31, 2020

#### EXPENDITURE

Carried Forward	\$ 23,539,949	\$ 24,200,509
Service S143 - Fire Protection Services - Defined Area K, Fauquier	16,418	15,894
Service S144 - Fire Protection Services - Defined Areas E & F, Beasley / Blewett	550,646	628,601
Service S145 - Fire Protection Services - Defined Area J, Ootischenia	344,592	424,211
Service S146 - Fire Protection Services - Defined Area J, Hudu Valley	23,733	18,969
Service S147 - Fire Protection Services - Defined Area J, Fairview	23,132	22,673
Service S148 - Fire Protection Services - Defined Area B, Yahk-Kingsgate	243,855	262,577
Service S149 - Jaws of Life Service - Area I & J	29,990	24,299
Service S150 - Jaws of Life Service - Kaslo	24,445	24,388
Service S151 - Jaws of Life Service - Salmo and Area G	16,980	16,930
Service S152 - Jaws of Life Service - Creston and Areas A, B & C	102,225	102,175
Service S153 - Jaws of Life Service - Search and Rescue - Nakusp and Area K	23,225	23,175
Service S154 - Jaws of Life Service - Search and Rescue - Nelson and Salmo EFG	36,314	39,193
Service S155 - Jaws of Life Service - Search and Rescue - Castlegar	20,974	22,424
Service S156 - Emergency Communication 911	393,800	356,686
Service S157 - Emergency Program Service - Creston and Areas A, B & C	198,540	158,277
Service S158 - Emergency Program Service - Salmo and Area G	40,664	32,169
Service S159 - Emergency Program Service - Nakusp and Area K	48,911	43,340
Service S160 - Emergency Program Service - Nelson and Areas E & F	127,274	107,738
Service S161 - Emergency Program Service - Silverton, Slocan and Area H	82,110	64,940
Service S162 - Emergency Program Service - Kaslo and Area D	35,059	36,767
Service S163 - Emergency Program Service - Areas I & J	83,048	62,293
Service S164 - Dyking - Defined Portion of Areas B & C, Goat River	8,452	8,425
Service S165 - Drainage - Area A, Riondel	11,004	9,233
Service S166 - Street Lighting - Defined Portion of Area A, Riondel	9,592	5,784
Service S167 - Street Lighting - Defined Portion of Area G, Ymir	8,302	7,298
Service S168 - Street Lighting - Defined Portion of Area H, South Slocan	4,075	3,476
Service S169 - Street Lighting - Defined Portion of Area I, Brilliant	9,349	9,207
Service S170 - Street Lighting - Defined Portion of Area J, Robson	5,478	2,449
Service S171 - Street Lighting - Defined Portion of Area K, Edgewood	6,690	6,443
Service S172 - Street Lighting - Defined Portion of Area I, Voykin Subdivision	3,107	1,906
Service S173 - Street Lighting - Southern Slocan Valley	5,519	2,532
Service S174 - Cemetary - Creston and Areas A, B & C	97,149	97,532
Service S176 - Cemetary - Areas E & F	21,481	21,349
Service S177 - Cemetary - Nakusp and Defined Area K	22,282	22,150
Service S178 - Cemeteries - New Denver, Silverton and Defined Portion of Area H	17,475	8,020
Service S179 - Cemeteries - Defined Area 'H'	-	-
Service S180 - Animal Control - Defined Area I, Brilliant	1,353	1,234
Service S181 - Animal Control - Defined Area J, Robson	15,730	15,319
Service S182 - Animal Control - Nakusp and Defined Area K	26,036	25,107
Service S183 - Animal Control - Areas E & F	26,008	30,631
Service S184 - Mosquito Control - Area D	85,139	80,317
Service S185 - Mosquito Control - Pineridge	12,218	11,302
Service S186 - Refuse Disposal - Eastern Subregion - Creston and Areas A, B & C	2,485,074	2,651,648
Service S187 - Refuse Disposal - Central Subregion - Nelson, Salmo, Kaslo, and Areas D, E, F & G	5,641,515	5,015,551
Carried Forward	\$ 34,528,911	\$ 34,725,137



# REGIONAL DISTRICT OF CENTRAL KOOTENAY

Statement F continued

## SUPPLEMENTARY INFORMATION

(Unaudited)

### STATEMENT OF REVENUE AND EXPENDITURE FOR THE YEAR ENDED DECEMBER 31, 2020

#### EXPENDITURE

Carried Forward	<b>\$ 34,528,911</b>	\$ 34,725,137
Service S188 - Refuse Disposal - Western Subregion - Castlegar, Slocan, Silverton, New Denver, Nakusp, Area H, I, J & K	<b>3,539,828</b>	3,261,320
Service S189 - Riondel Refuse Transfer - Defined Portion of Area A	<b>13,814</b>	11,075
Service S190 - Septage Treatment Facility - Western Subregion	<b>159,392</b>	76,021
Service S191 - Museum and Archives - Creston Areas A, B & C	<b>119,824</b>	117,369
Service S192 - Museum and Archives - Salmo and Area G	<b>28,006</b>	27,872
Service S193 - Public Library Services - Creston and Areas A, B & C	<b>551,226</b>	540,439
Service S194 - Library - Kaslo and Defined Portion of Area D	<b>104,690</b>	103,533
Service S195 - Library - Salmo and Defined Portion of Area G	<b>90,615</b>	88,933
Service S196 - Library Financial Grant - Nakusp and Defined Portion of Area K	<b>95,450</b>	95,315
Service S197 - Library Financial Grant - Area J	<b>95,100</b>	93,129
Service S198 - Library Financial Grant - Area I	<b>83,665</b>	81,918
Service S199 - Library Financial Grant - Area F	<b>93,704</b>	91,760
Service S200 - Library Financial Grant - Area H	<b>67,082</b>	65,663
Service S201 - Regional Parks - Creston and Areas B & C	<b>15,458</b>	13,354
Service S202 - Regional Parks - Nelson, Salmo and Areas E, F & G	<b>764,589</b>	1,594,648
Service S203 - Regional Parks - Slocan, Silverton, New Denver and Area H	<b>449,746</b>	176,953
Service S205 - Regional Parks - Area A	<b>200,831</b>	116,013
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)	<b>15,158</b>	13,954
Service S208 - Summit Lake Ski Hill - Nakusp, New Denver, Silverton, Area K & Defined Portion of Area H	<b>20,288</b>	20,353
Service S209 - Recreation Facilities - Defined A - Riondel	<b>205,979</b>	181,433
Service S210 - Ymir Community Hall	<b>1,662</b>	18,517
Service S211 - Recreation Facilities - F - North Shore Hall	<b>52,471</b>	83,716
Service S212 - Recreation Facilities - Defined Portion of Area K, Burton Hall	<b>18,641</b>	18,506
Service S213 - Recreation Facilities - Defined Portion of Area K, Fauquier	<b>11,093</b>	10,958
Service S214 - Recreation Facilities - Area H, South Slocan Hall	<b>15,205</b>	14,805
Service S215 - Salmo Wellness Centre - Area G	<b>11,450</b>	11,315
Service S216 - Castlegar and District Youth Centre - Areas I & J	<b>6,450</b>	1,315
Service S217 - Crawford Bay Beach and Hall - Defined Area A	<b>22,332</b>	22,332
Service S218 - Salmo Valley Youth & Community Centre	<b>56,580</b>	56,445
Service S219 - T.V. Society - New Denver, Silverton and Defined Area H	<b>31,120</b>	20,727
Service S220 - T.V. Society - Defined Area H and Slocan	<b>25,070</b>	17,004
Service S221 - Regional Rec Service - Kaslo and Area D	<b>254,469</b>	281,699
Service S222 - Castlegar and District Community Complex, Castlegar and Areas I & J	<b>2,393,875</b>	2,586,558
Service S223 - Nakusp Arena/Recreation Centre	<b>411,450</b>	411,315
Service S224 - Creston and District Community Complex - Creston, Area B and Defined Portion of Area A and C	<b>5,884,904</b>	9,687,876
Service S225 - Swimming Pool - Salmo and Area G	<b>36,332</b>	54,315
Service S226 - Nelson and District Community Complex - Nelson, Area F and Defined Portion of Area E	<b>4,463,494</b>	5,745,171
Service S227 - Castlegar and District Aquatic and Fitness centre - Castlegar, Area J and Defined Portion of Area I	<b>1,036,047</b>	1,490,565
Service S228 - Recreation Commission No. 4 - Nakusp and Defined Portion of Area K	<b>25,238</b>	26,604
Service S229 - Recreation Commission No. 6 - New Denver, Silverton and Defined Portion of Area H	<b>21,733</b>	23,423
Service S230 - Recreation Commission No. 7 - Salmo and Area G	<b>207,438</b>	266,231
Carried Forward	<b>\$ 56,230,403</b>	\$ 62,345,588

# REGIONAL DISTRICT OF CENTRAL KOOTENAY

Statement F continued

## SUPPLEMENTARY INFORMATION

(Unaudited)

### STATEMENT OF REVENUE AND EXPENDITURE FOR THE YEAR ENDED DECEMBER 31, 2020

#### EXPENDITURE

Carried Forward	<b>\$ 56,230,403</b>	\$ 62,345,588
Service S231 - Recreation Commission No. 8 - Slokan and Defined Portion of Area H	<b>175,962</b>	209,858
Service S232 - Recreation Commission No. 9 - Defined Portion of Area A	<b>34,153</b>	34,455
Service S233 - Paratransit Services - Nelson and Area	-	-
Service S234 - Creston and Area Transit	<b>217,898</b>	272,820
Service S237 - Castlegar and Area Transit	<b>320,146</b>	403,951
Service S238 - North Shore and Slokan Valley Transit	<b>521,334</b>	606,403
Service S239 - Kootenay Lake West Transit	<b>708,631</b>	722,500
Service S240 - Airport - Creston and Areas B & C	<b>135,703</b>	135,572
Service S241 - Water Utility - Defined Area A - Riondel	<b>268,779</b>	262,188
Service S242 - Water Utility - Sanca Park	<b>43,853</b>	43,269
Service S243 - Water Utility - Lister	<b>179,182</b>	241,484
Service S244 - Water Utility - Ymir	<b>145,368</b>	189,909
Service S245 - Water Utility - South Slokan	<b>158,646</b>	113,031
Service S246 - Water Utility - Macdonald Creek	<b>51,989</b>	53,539
Service S247 - Water Utility - Lucas Road	<b>23,103</b>	9,289
Service S248 - Water Utility - Duhamel Creek	<b>101,446</b>	76,130
Service S249 - Water Utility - Denver Siding	<b>27,060</b>	24,275
Service S250 - Water Utility - Erickson	<b>1,644,555</b>	1,319,236
Service S251 - Water Utility - Arrow Creek	<b>2,174,418</b>	2,765,010
Service S252 - Water Utility - Burton	<b>103,758</b>	104,552
Service S253 - Water Utility - Edgewood	<b>287,620</b>	1,825,883
Service S254 - Water Utility - Fauquier	<b>244,592</b>	252,698
Service S255 - Water Utility - Balfour	<b>541,899</b>	1,090,100
Service S256 - Water Utility - West Robson	<b>110,745</b>	97,932
Service S257 - Water Utility - Woodland Heights	<b>71,780</b>	42,794
Service S258 - Water Utility - Grandview	<b>73,520</b>	60,841
Service S259 - Water Utility - Woodbury	<b>71,289</b>	100,037
Service S260 - Water Utility - Roseberry	<b>42,185</b>	27,568
Discretionary Grants (Grants-in-aid)		
Service 261 - Discretionary Grants (Grants-in-aid) - Area A	<b>13,985</b>	15,429
Service 262 - Discretionary Grants (Grants-in-aid) - Area B	<b>28,508</b>	17,449
Service 263 - Discretionary Grants (Grants-in-aid) - Area C	<b>33,000</b>	14,955
Service 264 - Discretionary Grants (Grants-in-aid) - Area D	<b>1,222</b>	2,101
Service 265 - Discretionary Grants (Grants-in-aid) - Area E	<b>15,812</b>	8,904
Service 266 - Discretionary Grants (Grants-in-aid) - Area F	<b>33,816</b>	30,063
Service 267 - Discretionary Grants (Grants-in-aid) - Area G	<b>38,384</b>	16,550
Service 268 - Discretionary Grants (Grants-in-aid) - Area H	<b>6,066</b>	8,225
Service 269 - Discretionary Grants (Grants-in-aid) - Area I	<b>15,175</b>	15,700
Service 270 - Discretionary Grants (Grants-in-aid) - Area J	<b>17,900</b>	17,350
Service 271 - Discretionary Grants (Grants-in-aid) - Area K	<b>1,500</b>	300
Service 277 - Discretionary Grants (Grants-in-aid) - Slokan	<b>530</b>	1,800
Service S278 - Fire Protection Services - Ainsworth/Woodbury	<b>23,840</b>	23,791
Service S279 - Recreation Commission No. 10 - Defined Portion of Area E	<b>25,271</b>	32,540
Service S280 - Fire Protection Services - Kaslo	<b>426,579</b>	570,697
Service S281 - Fire Response - Arrow Creek	<b>51,947</b>	39,721
Carried Forward	<b>\$ 65,443,549</b>	\$ 74,246,486

**REGIONAL DISTRICT OF CENTRAL KOOTENAY**

**SUPPLEMENTARY INFORMATION**

Statement F continued

(Unaudited)

**STATEMENT OF REVENUE AND EXPENDITURE  
FOR THE YEAR ENDED DECEMBER 31, 2020**

**EXPENDITURE**

Carried Forward	<b>\$ 65,443,549</b>	\$ 74,246,486
Service S282 - Economic Development Services		
- Municipalities and Electoral Areas on West Side of Kootenay Lake except Area F	-	-
Service S283 - Sterile Insect Control - Creston and Defined Portion of Areas A, B & C	-	-
Service S285 - Untidy and Unsightly Properties - Area I	-	-
Service S286 - Untidy and Unsightly Properties - Area J	-	-
Service S287 - Untidy and Unsightly Properties - Area E	-	-
Service S288 - Untidy and Unsightly Properties - Area F	-	-
Service S289 - Untidy and Unsightly Properties - Area G	-	-
Service S290 - Untidy and Unsightly Properties - Area B	-	-
Service S291 - Fire Response - West Creston	<b>331,069</b>	205,351
Service S292 - Local Conservation Service	<b>107,163</b>	196,309
Service S293 - Edgewood and Area Volunteer Fire Department	<b>10,000</b>	10,000
Service S294 - Edgewood and Area Royal Canadian Legion Hall	<b>4,993</b>	5,019
Service S295 - Museum-Nakusp Financial Contribution	<b>20,000</b>	20,000
Service S296 - Arrow Lakes Historical Archive Grant-in-Aid	<b>24,000</b>	24,000
Service S297 - Cemetery-Ymir	<b>3,000</b>	3,000
Service X100 - Community Development	<b>1,004,451</b>	739,183
Service X101 - Columbia Basin Trust Funding Initiative	<b>1,608,402</b>	1,484,279
Service X102 - Community Works Funding	<b>2,041,883</b>	2,752,451
	<b>70,598,510</b>	79,686,077
Excess of Revenue Over Expenditure (Statement "E")	<b>(1,187,982)</b>	<b>(7,625,653)</b>
	<b>\$ 69,410,528</b>	<b>\$ 72,060,424</b>

## REGIONAL DISTRICT OF CENTRAL KOOTENAY

## SUPPLEMENTARY INFORMATION

(Unaudited)

SUMMARY OF COVID SAFE RESTART GRANT  
FOR THE YEAR ENDED DECEMBER 31, 2020

2020

<b>Grant funding received</b>	<b>\$ 760,000</b>
<b>Expenditures</b>	
Fire & Emergency Services	18,530
Recreation Services	40,661
Resource Recovery Services	5,898
Administration and Information Technology	80,461
Development Services	1,455
Transit Services	6,072
Parks Ambassador Program	10,122
Water Ambassador Program	30,525
	<u>193,724</u>
<b>Grant funds remaining</b>	<b><u>\$ 566,276</u></b>

**REGIONAL DISTRICT OF CENTRAL KOOTENAY  
SCHEDULE OF DEBENTURE DEBT  
FOR THE YEAR ENDED DECEMBER 31, 2020  
(Unaudited)  
M.F.A. DEBT**

BYLAW	NOMENCLATURE	SERVICE	TERM (IN YEARS)	DATE OF ISSUE	DATE OF MATURITY	BALANCE OUTSTANDING DECEMBER 31, 2019	ISSUES/ TRANSFERS	PRINCIPAL REPAYMENTS/ SINKING FUND DEPOSITS	ACTUARIAL ADDITION	CANADIAN FUNDS INTEREST & EXCHANGE PAYMENTS	BALANCE OUTSTANDING DECEMBER 31, 2020
<b>CANADIAN FUNDS</b>											
<b>MUNICIPALITIES</b>											
Bylaw 2550	City of Castlegar		25	April 7, 2017	April 7, 2042	917,880.42		26,659.89	1,623.59	27,216.00	889,596.94
Bylaw 2649	City of Castlegar		25	October 9, 2019	April 9, 2044	3,066,300.00		84,102.08	-	81,563.58	2,982,197.92
Bylaw 1405	City of Nelson		25	April 12, 2000	June 1, 2025	2,146,577.25	-	142,574.95	177,004.02	145,920.00	1,826,998.28
Bylaw 1657	City of Nelson		10	April 8, 2010	April 8, 2020	497,905.69		349,821.97	148,083.72	94,500.00	
Bylaw 1843	City of Nelson		15	November 7, 2006	October 19, 2021	144,191.74	-	42,449.94	28,232.33	14,875.00	73,509.47
Bylaw 1911	City of Nelson		15	November 2, 2007	December 1, 2022	72,467.73	-	14,499.94	8,714.93	6,532.68	49,252.86
Bylaw 2025	City of Nelson		20	April 21, 2009	June 3, 2029	1,790,441.59	-	100,745.26	48,382.33	67,500.00	1,641,314.00
Bylaw 2302	City of Nelson		20	October 4, 2012	October 4, 2032	4,408,568.70		201,490.50	63,657.25	174,000.00	4,143,420.95
Bylaw 2364	City of Nelson		20	September 26, 2013	September 26, 2033	699,527.74		30,223.58	8,018.89	34,650.00	661,285.27
Bylaw 2365	City of Nelson		20	September 26, 2013	September 26, 2033	213,744.60		9,234.98	2,450.22	10,587.50	202,059.40
Bylaw 1769	Town of Creston		17	April 19, 2006	April 19, 2023	1,002,530.07	-	141,787.03	94,298.80	165,648.00	766,444.04
Bylaw 2156	Town of Creston		15	March 29, 2011	March 29, 2026	323,351.91		41,376.51	-	11,802.34	281,975.40
Bylaw 2156	Town of Creston		15	April 8, 2013	April 8, 2028	999,100.43		74,612.00	19,795.98	47,061.00	904,692.45
Bylaw 2158	Town of Creston		10	October 6, 2010	October 6, 2020	32,008.28		22,488.55	9,519.73	10,071.00	
Bylaw 2232	Village of Kaslo		10	October 12, 2011	October 12, 2021	34,880.77		12,493.64	4,604.77	4,875.00	17,782.36
Bylaw 1582	Village of Nakusp		25	April 7, 2003	June 3, 2028	135,452.53	-	5,627.54	6,656.67	6,043.18	123,168.32
Bylaw 2244	Village of Nakusp		20	October 12, 2011	October 12, 2021	490,304.85		23,843.04	8,787.81	23,075.00	457,674.00
Bylaw 2246	Village of Nakusp		20	October 12, 2011	October 12, 2021	75,962.73		3,693.99	1,361.49	3,575.00	70,907.25
Bylaw 2369	Village of Nakusp		20	September 26, 2013	September 26, 2033	213,744.60		9,234.98	2,450.22	10,587.50	202,059.40
Bylaw 2369	Village of Nakusp		20	October 14, 2014	October 14, 2034	81,811.00		3,358.18	727.56	3,000.00	77,725.26
Bylaw 2585	Village of Nakusp		20	March 16, 2005	March 16, 2025	272,102.10		10,517.90	315.54	8,902.54	261,268.66
Bylaw 1723	Village of New Denver		20	October 5, 2016	October 5, 2031	89,603.05	-	6,653.37	6,519.85	9,900.00	76,429.83
Bylaw 2519	Village of New Denver		15	April 11, 2007	April 11, 2027	212,622.28	-	13,710.48	1,271.33	5,355.00	197,640.47
Bylaw 2070	Village of Salmo		30	October 13, 2009	October 13, 2039	695,547.93	-	15,779.64	7,578.08	19,912.50	672,190.21
Bylaw 2197	Village of Salmo		15	April 4, 2011	April 4, 2026	80,974.66		7,491.17	2,761.01	6,300.00	70,722.48
						<b>18,697,602.65</b>	<b>-</b>	<b>1,394,471.11</b>	<b>652,816.12</b>	<b>993,452.82</b>	<b>16,650,315.42</b>

**REGIONAL DISTRICT OF CENTRAL KOOTENAY  
SCHEDULE OF DEBENTURE DEBT  
FOR THE YEAR ENDED DECEMBER 31, 2020  
(Unaudited)  
M.F.A. DEBT**

BYLAW	NOMENCLATURE	SERVICE	TERM (IN YEARS)	DATE OF ISSUE	DATE OF MATURITY	BALANCE	ISSUES/ TRANSFERS	PRINCIPAL	ACTUARIAL	CANADIAN FUNDS	BALANCE
						OUTSTANDING DECEMBER 31, 2019		REPAYMENTS/ SINKING FUND DEPOSITS		INTEREST & EXCHANGE PAYMENTS	OUTSTANDING DECEMBER 31, 2020
<b>REGIONAL DISTRICT OF CENTRAL KOOTENAY</b>											
Bylaw 1399	Central Refuse	S187	20	April 12, 2000	June 1, 2020	37,392.00	-	16,574.61	20,817.39	4,175.00	0.00
Bylaw 1440	Central Refuse	S187	20	November 7, 2000	December 1, 2020	19,518.51	-	8,651.95	10,866.56	4,358.70	-
Bylaw 1524	Balfour Fire	S141	20	April 9, 2002	June 1, 2022	13,111.11	-	1,814.56	2,344.44	1,050.00	8,952.11
Bylaw 1589	Central Waste	S187	20	April 7, 2003	June 3, 2023	57,760.76	-	6,139.25	7,261.96	4,567.50	44,359.55
Bylaw 1658	Nelson Recreation Facility	S226	25	April 22, 2004	April 22, 2029	1,643,628.25	-	62,857.37	67,818.59	85,500.00	1,512,952.29
Bylaw 1689	Nelson Recreation Facility	S226	25	October 25, 2004	December 2, 2029	3,287,256.47	-	125,714.74	135,637.18	135,000.00	3,025,904.55
Bylaw 1727	Nelson Recreation Facility	S226	25	April 6, 2005	April 6, 2030	729,007.92	-	31,215.55	22,839.68	15,990.00	674,952.69
Bylaw 1802	Yahk Kingsgate Fire	S148	20	April 19, 2006	April 19, 2021	22,082.05	-	1,679.09	1,116.72	875.00	19,286.24
Bylaw 1802	Yahk Kingsgate Fire	S148	15	April 19, 2006	April 19, 2026	34,266.81	-	10,088.10	6,709.33	3,535.00	17,469.38
Bylaw 1914	Creston Recreation	S224	25	April 19, 2006	April 19, 2031	639,200.94	-	24,011.96	14,431.96	22,500.00	600,757.02
Bylaw 1997	Creston Recreation	S224	25	November 2, 2007	December 1, 2032	6,761,662.30	-	240,119.63	129,533.51	290,000.00	6,392,009.16
Bylaw 2127	Creston Recreation	S224	25	October 13, 2009	October 13, 2034	5,612,794.49	-	180,690.02	76,488.22	217,472.50	5,355,616.25
Bylaw 2309	East Waste	S186	20	April 8, 2010	April 8, 2030	1,847,696.51	-	70,521.68	22,280.04	60,900.00	1,754,894.79
Bylaw 2305	Creston Recreation	S224	20	October 4, 2012	October 4, 2032	1,542,999.00	-	84,447.66	26,679.70	72,925.98	1,431,871.64
Bylaw 2325	Central Waste	S187	20	April 8, 2013	April 8, 2023	1,525,331.15	-	65,902.98	17,485.31	61,817.62	1,441,942.86
Bylaw 2326	West Waste	S188	10	April 8, 2013	April 8, 2033	165,587.28	-	30,817.65	8,176.51	11,655.00	126,593.12
Bylaw 2355	Kaslo Fire	S280	20	September 26, 2013	September 26, 2033	738,390.44	-	31,902.66	8,464.38	36,575.00	698,023.40
Bylaw 2382	Central Waste	S187	20	April 7, 2014	April 7, 2034	720,684.93	-	29,582.63	6,409.16	29,070.16	684,693.14
Bylaw 2411	Central Waste	S187	20	October 14, 2014	October 14, 2034	2,034,060.57	-	83,494.00	18,089.22	74,588.74	1,932,477.35
Bylaw 2497	Kaslo Fire	S280	20	October 5, 2016	October 5, 2036	601,779.58	-	25,306.68	2,346.61	14,280.00	574,126.29
Bylaw 2561	West Creston Fire	S291	20	October 4, 2017	October 4, 2037	416,003.45	-	16,747.07	1,019.90	14,175.00	398,236.48
Bylaw 2641	Regional Parks-Area A	S205	30	October 9, 2019	April 9, 2049	2,070,707.00	-	43,524.73	-	55,080.80	2,027,182.27
Bylaw 2656	Central Waste - HB Tailing Facility	S187	25	October 9, 2019	April 9, 2044	3,933,000.00	-	107,873.82	-	104,617.80	3,825,126.18
Bylaw 2663	Central Waste	S187	25			-	1,334,233.00	-	-	-	1,334,233.00
Bylaw 2696	Regional Parks-Area E & F	S202	20			-	252,550.00	-	-	-	252,550.00
<b>RDCK SUBTOTAL</b>						<b>34,453,921.52</b>	<b>1,586,783.00</b>	<b>1,299,678.39</b>	<b>606,816.37</b>	<b>1,320,709.80</b>	<b>34,134,209.76</b>
						<b>53,151,524.17</b>	<b>1,586,783.00</b>	<b>2,694,149.50</b>	<b>1,259,632.49</b>	<b>2,314,162.62</b>	<b>50,784,525.18</b>
<b>RDCK UTILITIES</b>											
Bylaw 1654	Arrow Creek Water	S251	25	April 22, 2004	April 22, 2029	547,875.99	-	20,952.46	22,606.20	28,500.00	504,317.33
Bylaw 1726	McDonald Creek Water	S246	25	April 6, 2005	April 6, 2030	153,652.38	-	6,579.28	4,813.90	3,370.20	142,259.20
Bylaw 2164	South Slocan Utility	S245	25	October 6, 2010	October 6, 2035	59,753.73	-	1,923.62	814.29	2,988.14	57,015.82
Bylaw 2233	Riondel Water	S241	25	October 12, 2011	October 12, 2036	194,687.08	-	6,002.99	2,212.52	8,125.00	186,471.57
Bylaw 2234	Arrow Creek Water	S251	20	October 12, 2011	October 12, 2031	435,059.22	-	21,156.50	7,797.63	20,475.00	406,105.09
Bylaw 2511	South Slocan Utility	S245	25	October 5, 2016	October 5, 2041	86,030.98	-	2,578.22	239.07	1,974.00	83,213.69
Bylaw 2560	Arrow Creek Water	S251	25	October 5, 2016	October 4, 2042	1,343,055.49	-	39,009.12	2,375.66	44,800.68	1,301,670.71
Bylaw 2567	Balfour Water	S255	25			-	583,323.00	-	-	-	583,323.00
<b>RDCK UTILITIES</b>						<b>2,820,114.87</b>	<b>583,323.00</b>	<b>98,202.19</b>	<b>40,859.27</b>	<b>110,233.02</b>	<b>3,264,376.41</b>
<b>RDCK TOTAL</b>						<b>37,274,036.39</b>	<b>2,170,106.00</b>	<b>1,397,880.58</b>	<b>647,675.64</b>	<b>1,430,942.82</b>	<b>37,398,586.17</b>
<b>GRAND TOTAL</b>						<b>55,971,639.04</b>	<b>2,170,106.00</b>	<b>2,792,351.69</b>	<b>1,300,491.76</b>	<b>2,424,395.64</b>	<b>54,048,901.59</b>